

CAI

AG

-A55



3 1761 11224427 2



Canada
Auditor General's Office
Report

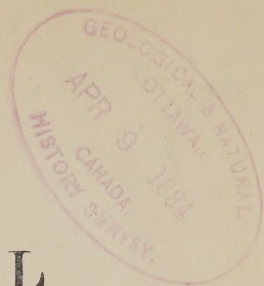



REPORT
OF THE
AUDITOR-GENERAL
ON
APPROPRIATION ACCOUNTS
FOR THE
YEAR ENDED 30TH JUNE,
1882.

FOR THE INFORMATION OF PARLIAMENT.



OTTAWA:
PRINTED BY MACLEAN, ROGER & CO., WELLINGTON STREET.
1882.





Digitized by the Internet Archive
in 2023 with funding from
University of Toronto

<https://archive.org/details/31761112244272>

INDEX.

AUDITOR GENERAL'S REPORT.

APPROPRIATION ACCOUNTS.

	PAGE
Interest on Public Debt.....	2
Sinking Funds—Statement of.....	5
Premium and Exchange.....	7
Sinking Fund Expenditure.....	8
Redemption of Debt.....	9
Charges of Management.....	10
The Governor-General.....	20
Lieutenant-Governors.....	20, 21
Governor-General's Secretary's Office.....	22
Privy Council.....	23
Department of Justice.....	24
" " Penitentiaries Branch.....	24
" Militia and Defence.....	26
" Secretary of State.....	28
" Interior.....	30
" Indian Affairs.....	32
Office of Auditor-General.....	33
Finance Department.....	34
Treasury Board.....	34
Department of Inland Revenue.....	36
Customs Department.....	38
Post Office Department.....	40
Bureau of Agriculture.....	43
Department of Marine and Fisheries.....	45
" Public Works.....	46
" Railways and Canals.....	48
Civil Service Board.....	42
Extension of Staff, &c.....	50
Recapitulation Civil Government.....	51
Governor-General's Secretary's Office (Contingencies of).....	52
Privy Council Office.....	55
Department of Justice.....	56
Penitentiary Branch.....	58
Militia and Defence.....	59
Secretary of State.....	61
Department of Interior.....	63
Indian Affairs.....	66
Auditor-General's office.....	68
Finance Department.....	69
Customs.....	71
Inland Revenue.....	73
Public Works.....	75
Post Office.....	78
Bureau of Agriculture.....	80
Marine and Fisheries.....	82
Railways and Canals.....	84
Treasury Board.....	86
Departments generally.....	87
Post-Office and Finance Department.....	88
High Commissioner in England.....	89

	PAGE
Stationery Office—(Stock Account).....	91, 93
Civil Service Board	92
All Departments—Recapitulation.....	94
Administration of Justice.....	96
Dominion Police.....	117
Penitentiaries.....	119
Legislation.....	130
Arts, Agriculture, and Statistics.....	144
Immigration and Quarantine.....	146
Pensions.....	157
Militia.....	161
Intercolonial Railway (Capital).....	164
Railways and Canals (Capital).....	169
“ “ (Income).....	188
Public Works—(Capital).....	197
“ “ (Income).....	201
Ocean and River Service.....	312
Lighthouse and Coast Service.....	316
Fisheries.....	318
Scientific Institutions.....	319
Marine Hospitals, &c.....	320
Steamboat Inspection.....	321
Inspection of Insurance Companies.....	322
Subsidies to Provinces.....	324
Geological Survey.....	326
Indians (Consolidated Fund).....	332
Indians (Trust Fund).....	345
North-West Mounted Police.....	355
Miscellaneous.....	361
Customs (Collection).....	373
Excise “.....	378
Culling Timber.....	379
Weights, Measures, and Gas.....	380
Inspection of Staples.....	381
Adulteration of Food.....	382
Minor Revenue Expenditure.....	383
Railways in Operation.....	386
Canals (Salaries and Contingencies of).....	401
Collection of Canal Tolls.....	402
Collection of Slide and Boom dues.....	403
Public Works Revenue.....	404
Post Office.....	413
Dominion Lands.....	418
Unprovided Items, &c.....	429

A.

Auditor-General.....	33, 68
Agriculture.....	43, 80
Administration of Justice.....	96
Arts, Agriculture and Statistics.....	144
Adulteration of Food.....	382
Appropriations, Balances of.....	429
Advertising (Public Works).....	310

B.

Balances of Appropriations.....	429
---------------------------------	-----

C.

Canadian Pacific Railway.....	429
Charges of Management.....	10

	PAGE
Customs, Department of.....	38, 71, 373
Contingencies.....	52
Canals (Collection of Tolls).....	402
Customs, Collection of Revenue.....	33, 61, 373
Culling Timber.....	379
Canals (Officers Contingencies).....	401
Civil Service Board.....	42, 92

D.

Departments, All.....	94
Departments Generally.....	87
Dredging.....	294
Dominion Police.....	117
Dominion Lands.....	418

E.

Excise.....	378
Extension of Staff, &c.....	50

F.

Finance, Department of.....	34, 69
Fisheries.....	318
Food, Adulteration of.....	382

G.

Governor General The, and Lieut. Governors.....	20
Governor General's Secretary.....	22, 52
Geological Survey.....	326

H.

Harbours and Rivers.....	292
Harbours and Breakwaters, Ontario.....	280
“ “ Quebec.....	270
“ “ New Brunswick.....	263
“ “ Nova Scotia.....	256
“ “ P. E. Island.....	260
“ “ Manitoba.....	288
“ “ British Columbia.....	290
“ “ (Maritime Provinces generally).....	268
High Commissioner in England.....	89
Hospitals for Sick and Distressed Seamen.....	320

I, J.

Justice, Department of.....	24, 56
Justice, Administration of.....	96
Interest on Public Debt.....	2
Inland Revenue, Department of.....	36, 73
Immigration and Quarantine.....	146
Intercolonial Railway.....	386
“ “ (Maintenance).....	164, 399
Interior Department.....	30, 63
Improvement of Navigable Rivers.....	292
Inspection of Insurance Companies.....	322
Insurance Companies, Inspection of.....	324
Inspection of Steamboats.....	321
Inspection of Staples.....	381
Indian Department.....	32, 66

	PAGE
Indians (Consolidated Fund)	332
Indians (Trust Fund).....	345

L.

Legislation	130
Lighthouse and Coast Service.....	316
Lieut.-Governors.....	20

M.

Militia and Defence, Department of.....	26, 59
Marine and Fisheries, Department of.....	45, 82
Militia	161
Meteorological Observatories.....	319
Marine Hospitals, &c.....	320
Miscellaneous.....	361
“ Public Works (Advertising of).....	310
Minor Revenue Expenditure.....	383

N.

North-West Mounted Police.....	355
--------------------------------	-----

O.

Ocean and River Steam Service	312
-------------------------------------	-----

P.

Privy Council	55, 23
Public Works, Department of.....	84, 46
Post Office Department.....	40, 78
“ “ (Maintenance of)	413
Police (Dominion).....	117
Penitentiaries.....	119
Prince Edward Island Railway	386
“ “ (Maintenance).....	165
Pensions	157
Public Works.....	197, 241, 312
“ (Miscellaneous).....	306
Public Buildings, Ottawa.....	217
“ Ontario.....	221
“ Quebec	228
“ Manitoba	245
“ New Brunswick	236
“ Nova Scotia.....	242
“ British Columbia.....	250
“ Prince Edward Island.....	241
“ North-West Territories.....	248
“ Generally	252
Penitentiaries (Maintenance).....	119
Police, North-West Mounted.....	355
Post Office.....	413
Premium and Exchange.....	7

Q.

Quarantine, Immigration and.....	146
----------------------------------	-----

R.

Railways and Canals.....	48, 84, 169, 188, 404
Railways (Maintenance).....	386

	PAGE
Rents, Repairs, &c	237
Revenues, Minor.....	383
Recapitulation, All Services.....	51
Railways in Operation.....	386
Revenue, Collection of.....	373
Redemption of Debt	9

S.

Sinking Funds.....	4, 8
Secretary of State, Department of	28, 61
Steamboat Inspection.....	321
Scientific Institutions	319
Stationery Office, Statement of.....	93
Subsidies to Provinces.....	324
Slide and Boom Dues.....	403
Staples, Inspection of.....	381

T.

Treasury Board.....	34, 86
Telegraphs.....	301
Telegraph Lines.....	302

U.

Unprovided Items, Statement of.....	429
-------------------------------------	-----

W.

Weights, Measures and Gas.....	380
--------------------------------	-----

AUDITOR-GENERAL'S REPORT

FOR THE

YEAR ENDED 30TH JUNE, 1882.

I have the honor to transmit my Report on the Appropriation Accounts for 1881-82.

In addition to recording changes directed by the Treasury Board in the ways of making expenditure, I find it unnecessary to refer to more than the few following points.

BALANCES OF APPROPRIATIONS.

In my Report for 1878-79, I suggested the advisability of repealing that part of Section 36 of the Audit Act which gives to the Governor in Council the power of expending in the first three months of a financial year the unused part of a grant of the preceding year. I feel so strongly the inconvenience of the existing practice, that I take the liberty of again bringing the subject to the notice of Parliament.

The law as it now stands has the effect of encumbering the accounts with two sets of appropriations on many items in the Supply Bill, as it has become the almost invariable rule with some Departments to obtain an Order in Council bringing forward all their unexpended balances. This power adds nothing to the Government's ability to make needed expenditure, as a Governor General's Warrant under Section 32 can in all proper cases provide the necessary interim authority.

INSIDE CIVIL SERVICE.

The term "Inside Civil Service" should, I think, be defined so as to include, not only those who are paid under Civil Government Salaries and Contingencies, but also those charged on other votes, though doing the same kind of departmental work. So much attention is given to the comparison of the Civil Government expenditure of different years, that grave objections would arise to transferring in future to Civil Government the wages of such a number of persons. On the other hand, if it is wise to apply examination tests and the Superannuation Act, to give statutory increases and promotions, and to limit additions to regular salaries in the one case, it is certainly the same in the other. The Inside Civil Service Rules might be applied without changing the present classification of expenditure.

TIMES OF PAYING SALARIES.

Although the salaries of permanent employees are usually voted as a certain amount per annum, it has so long been the custom to pay them by the month that I have looked upon it as being the intention of Parliament that they should be so paid. It is, however, well that I should be directed as to the time when the monthly salaries should be paid, if Parliament thinks the matter of sufficient importance.

ADDITIONS TO SALARIES.

I have interpreted the 49th section of the Civil Service Act as applying only to those employed under the Act, and therefore as allowing the Parliamentary staff, and other permanent employees not included in Schedules A and B, to receive addition to their salaries without being expressly mentioned in the Supply Bill.

ELECTION EXPENSES.

Although the expenditure for the general election of 1882 does not appear in this year's accounts, I refer to a few items to which it has been found difficult to apply the Audit demanded by the Audit Act.

Copies of Voters' Lists are paid for at ten cents a hundred words, by the tariff. It is plainly impossible to verify the correctness of the charges by counting the words on each list. I would suggest that the tariff be changed to allow payment for a certain sum for each name on the Roll. A distinction should also be drawn between written and printed lists.

Many complaints have been made that the allowance of ten cents a mile for travelling expenses is not sufficient.

A fixed tariff for printing would relieve me from much labor and endless disputes.

The following letters, replies, &c., have been thought worthy of publication:—

AUDITOR GENERAL'S OFFICE, November 28, 1882.

SIR,—I am often asked to authorize the Dominion Auditors to countersign duplicate cheques to replace those lost in the mails.

I think it would be an improvement if the Treasury Board were to request the various Departments to register all letters containing cheques, as I learn is done in the Departments of Finance, Interior and Indian Affairs. A cheque could then be traced to the owner if received by him, and proof of reasonable care on his part could be demanded before a duplicate would issue.

I have the honor to be, &c.,

J. L. McDOUGALL,

Auditor General.

The Secretary of the Treasury Board.

EXTRACT from the minutes of a meeting of the Honorable The Treasury Board, held at Ottawa on the 4th day of December, 1882:

AUDIT.

The Board had under consideration a communication from the Auditor-General stating that he is often asked to authorize the Dominion Auditors to countersign duplicate cheques to replace those lost in the mails.

The Auditor-General considers that it would be an improvement if the Treasury Board were to request the various Departments to register all letters containing cheques. A cheque could then be traced to the owner, if received by him, and proof of reasonable care on his part could be demanded before a duplicate would issue.

The Board submit the communication for the favorable consideration of Council.

C. H. TERRY,
for the Secretary.

Approved by Council, December 6, 1882.

AUDITOR GENERAL'S OFFICE, December 28, 1881.

SIR,—With reference to the remarks copied on the accompanying sheets, of Mr* William Seely, the Dominion Auditor at St. John, and which appear on page 382 of the Civil Service Commission Report, I think it my duty to call your attention, (whether the local auditors are in any sense to be considered as connected with this office or not), to the admission of Mr. Seely, that he in effect exercises no control over the expenditure when he countersigns cheques. It seems to me that one of two things should be done. The Auditors should be instructed not to countersign any cheques without receiving such evidence of the indebtedness of the Government as an examination of the vouchers or other available information can give, or they should be relieved of the duty of countersigning. While it is important to continue any reasonable check on expenditure, it is unwise to have the appearance without the reality, and it would be well to save other officials and the public the inconvenience and loss of time necessary to obtain a countersignature which means nothing.

I have the honor to be, &c.,

J. L. McDOUGALL,
Auditor-General.

The Secretary of the Treasury Board.

AUDITOR GENERAL'S OFFICE, October 6, 1882.

(Circular to Departments.)

SIR,—I beg to call your attention to an Order in Council of August 20, 1869, which requires that all Departmental credit cheques should be signed by the Deputy of the Department and some other person in it.

I have the honor to be, &c.,

J. L. McDOUGALL,
Auditor-General.

CERTIFIED COPY of a Report of a Committee of the Honorable the Privy Council, approved by His Excellency the Governor General in Council, on the 24th July, 1882.

The Committee have had before them a Report dated 21st July, 1882, from the Sub-Committee of the Privy Council, who were charged with the duty of reporting

what action should be taken to give effect to the provisions of the Civil Service Act, 1882.

The Committee concur in the recommendation of the said Report herewith annexed, and advise that the same be approved and carried into effect.

JOHN J. MCGEE.

(Copy.)

OTTAWA, July 21st, 1882.

The Sub-Committee of the Privy Council who were charged with the duty of reporting what action should be taken by the Governor in Council to give effect to the provisions of the Civil Service Act, 1882, beg to report :—

- C. S. Act,
1882, Sec. 3. 1. They recommend the appointment of three Examiners, one of whom should be thoroughly conversant with the French language.
- Sec. 5. 2. That the members of the Board of Examiners be paid ten dollars per diem exclusive of travelling expenses.
- Sec's. 5 and 6. 3. That the Board of Examiners be authorized to obtain from time to time the assistance of persons who have had experience in education, each of such persons to be paid five dollars per diem, exclusive of travelling expenses, for such time as his services may be required.
- Sec. 4. 4. That the Board be directed to frame rules for its own guidance, and submit them to the Governor in Council for approval.
- Sec. 24. 5. That a circular be addressed to the Head of each Department requesting him to furnish a list of the number of each class necessary in his Department.
- Sec. 28. 6. That the fee to be paid by each applicant for examination be fixed at two dollars, such fee to be transmitted with the application for examination.
- Sec. 36. { 7. The Sub-Committee further recommend that the Deputy Heads of
Sec. 43. { Departments be directed to prepare regulations for promotion, and that
the Head of each Department be requested to submit without delay a
classification of the staff of their respective Departments.
- Sec. 50. 8. That the Treasury Board prepare and submit for the approval of the Governor in Council, Attendance Books to be used in both the Inside and Outside Service.

(Signed),

A. CAMPBELL,

Chairman.

CERTIFIED COPY of a Report of a Committee of the Honourable the Privy Council, approved by His Excellency the Governor General in Council, on the 27th July, 1882.

The Committee have had under consideration the annexed Extract from the Minutes of a Meeting of the Treasury Board, dated 24th July, 1882, having reference to Rules in connection with the Civil Service Act, 1882.

On the recommendation of the Minister of Finance, the Committee advise that the said Minute and recommendations therein submitted, be approved and carried into effect.

JOHN J. MCGEE.

CIVIL SERVICE.

The Board had before them a memorandum from the Secretary of the Treasury Board in connection with the Civil Service Act, passed at the last Session of the Dominion Parliament, and they now submit the following Rules for the favourable consideration of Council :—

(1.) In the creation, by Orders in Council, of Chief Clerks, First Class Clerks, Second Class Clerks and Third Class Clerks, the reports on which the Orders will be founded to state in each case the recommendation of the Deputy Head, giving the reasons which, in his opinion, render it desirable to create such offices. (*Vide* Sec. 12, 14, 16 and 18.)

(2.) The Board recommend in the reports to Council, recommending that Probationary Clerks receive permanent appointments, it be stated in accordance with Sec. 33, that in each case the Deputy-Head had signified to the Head of the Department, in writing, that the Clerk is considered by him as competent for the duty of the Department.

(3.) The Board recommend that the Statutory increases be paid in future on the reports of the several Deputy-Heads stating the officers who are eligible, and whom for reasons of efficiency they consider should receive the same, such reports to be approved by the heads of the Departments.

(4.) The Board recommend that in accordance with Section 35, for the purposes of the Audit Office, the Auditor-General make such recommendations and render such returns as are required.

(5.) The Board recommend that for the full understanding of the Estimates to be hereafter submitted to Parliament, reports be prepared by the several Deputy-Heads of the changes and new appointments they recommend to be made in the staff of the various Departments, giving the reasons therefor, such report to be prepared on or before the 1st January, and to be approved by the Heads of the Departments. (*Vide* Sec. 37.)

(6.) The Board recommend that after the 1st of October next, the authority of an Order in Council be obtained for the employment of temporary Clerks for more than one month; and to carry out the provisions of Section 45 the Deputy-Heads of the several Departments to which Extra Clerks are now attached do render to the Heads of the Departments reports on the qualifications of said Extra Clerks, with a view to their retention if necessary, and also with reference to the remuneration to be granted to them.

(7.) The Board recommend that in all cases where longer leave of absence be considered necessary than the period allowed by the Statute, the assent of the Governor in Council be obtained, in accordance with Sec. 47, Sub-sec. 2.

(8.) The Board recommend that the Clerks shall not be allowed to leave their respective Departments, unless sent on official business by the Deputy-Head, nor shall they spend any time out of their respective offices unless through necessity or upon assigning a sufficient reason when called upon to do so by the Deputy-Head.

(9.) The Board recommend that in accordance with sec. 50, Attendance Books be kept in the several Departments and in the office of the Auditor General at Ottawa, and in the several offices of the Outside Service therein named; that the hours of attendance in the Departments and in the Audit Office at Ottawa be from 9.30 a.m., till 4 p.m., except on Sundays and legal holidays, and on Saturdays from 9.30 a.m., till 1 p.m., except during the Session of Parliament, when, if required, the Heads of Departments or Deputy-Heads to have power in their discretion to retain for longer attendance such officers as may be required; also, that at any time, if the Public Service requires it, the Heads of Departments or Deputy-Heads to have the right to call for the attendance of all or any of the Officers or Clerks at an earlier or later hour than those named. The Board also recommend, in accordance with section 50, that all Officers and Clerks of whatever rank do sign their names in the Attendance Book, with the hour of their arrival; the Attendance Books in the Departments to be closed at 10 a.m. by drawing a line, under which late arrivals to sign their names; that the Deputy-Heads or those acting for them for the Inside Service, and the principal Officers of the Outside Service, do initial the Attendance Books daily, noting the names of those who may be absent and the cause of their absence, and that once in each year on or before the 1st of January, the Deputy-Heads to report to the Heads of the Departments on the attendance of the employés, both for the Inside and Outside Service. The Board further recommend that in the matter of employés

going out to luncheon, the Order in Council of the 2nd April, 1879, be re-enacted, and that in those cases where leave be granted, a medical certificate to be submitted.

(10.) The Board recommend that to carry out the provisions of the Act relating to Superannuation, (Section 54,) they be furnished in each case with a report of the Head of the Department, recommending such superannuation and giving his reasons therefor, and in case of ill-health, the same to be accompanied by a medical certificate.

(11.) The Board recommend that the particular attention of the Deputy-Heads be called to Section 54, Sub-section 3, wherein it is provided that only those *hereafter* to be appointed, who come under the provisions of the Civil Service Act, are deemed eligible for superannuation, and that due care be taken that no abatements be deducted from the salaries of any persons who may be hereafter employed and who do not come under the provisions of the Act.

(12.) The Board recommend that an Establishment Book to cover names, rank, salaries and promotions be kept for the Treasury Board, and that the Deputy-Heads of the several Departments be requested to furnish yearly to the Secretary, on or before the 1st January, statements of the changes made in the several Departments both in the Inside and Outside Service.

(13.) The Board recommend that as the allowances under the Superannuation Act are based upon the average salaries paid to Public Servants during the last three years of their being in office, the Deputy-Heads of those Departments wherein the Heads may determine the salaries be requested to furnish the Secretary of the Board with statements of changes in salaries authorized by the Heads of the Departments.

(14.) The Board recommend that the Secretary of the Board do present yearly to them a list of those Officers in the Public Service over the age of 60 years, giving the age of each, and for this reason the Establishment Book be written up with all despatch.

(15.) The Board recommend that to carry out the provisions of Section 55, Sub-sec. 3, the Deputy-Heads of the several Departments do furnish to the Secretary of the Treasury Board the names of Officers appointed to positions vacated through superannuation, and that they do state the salary granted, and whether the vacancy has been filled by promotion or by a new appointment.

(16.) The Board recommend that the Board of Examiners do render to the Auditor General, from time to time, lists of those persons who have passed qualifying examinations.

(17.) It being the desire of the Board to carry out the provisions of the Act, they recommend that their Minute of the 28th of January, 1879, be re enacted as far as regards employes obtaining and using political influence to procure promotion.

Respectfully submitted,

S. L. TILLEY,

*Minister of Finance and Chairman of the
Honourable the Treasury Board.*

I cannot close without placing on record the universal willingness shown by the various Departments to supply me with all necessary information.

J. L. McDOUGALL,

Auditor-General.

AUDITOR-GENERAL'S OFFICE,

OTTAWA, January 15, 1883.

APPROPRIATION ACCOUNTS

FOR FISCAL YEAR ENDED 30TH JUNE, 1882.

Appropriation Accounts for Fiscal Year end d 30th June, 1882.

INTEREST ON PUBLIC DEBT.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Estimate.

Service.	—	Estimate.	Expenditure	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
<i>Payable in London.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Consolidated Canadian 5 per cent. Loan a		1,568,730 12	1,568,681 42	48 70	
5 per cent. Loan (12 Vic., cap. 5), due Jan. 1, 1882.....		2,956 50	2,956 50		
Issue of Canada, at 6 per cent..... b		273,195 20	274,188 00		992 80
do New Brunswick, at 6 per cent.....		269,194 80	269,194 80		
do Nova Scotia, at 6 per cent. .		64,970 00	64,970 00		
do British Columbia do		55,480 00	55,480 00		
do Dominion, at 4 per cent.....		3,562,400 00	3,562,400 00		
do do 5 do c		121,666 67	121,666 66	0 01	
do Prince Edward Island, at 6 per cent..... d		65,466 40	55,947 20	9,519 20	
		5,984,059 69	5,975,484 58	8,575 11	
<i>Payable in Canada.</i>					
Issue of Canada, at 5 per cent		5,722 50	5,722 50		
do Nova Scotia, at 6 per cent. .		57,115 20	57,115 20		
do New Brunswick, at 6 per cent		7,374 00	7,374 00		
do Prince Edward Island, at 6 per cent.....		3,600 00	3,600 00		
do Prince Edward Island, due Sept. 21, 1881..... e		538 93	1,185 00		646 07
do Prince Edward Island, due June 1, 1882... f		4,790 96	5,220 00		429 04
Debentures, 6 per cent.....		32,280 00	32,280 00		
A Stock, 6 per cent.....		918 00	918 00		
A do 6 do redeemable Sept. 30, 1881..... g		21 17	84 00		62 83
B do 6 do h		2,776 97	1,737 84	1,039 13	
A do 5 do i		21,903 84	21,903 80	0 04	
B do 5 do j		141,305 00			
B do 5 do ½-yearly dividends.....	131,958 42				
B do 5 do interest on withdrawals..... j	2,850 55				
			134,808 97	6,496 03	
C do 5 do k		3,080 80	3,080 78	0 02	
D do 5 do l		319,980 90			
D do 5 do ½-yearly dividends.....	313,805 66				
D do 5 do interest on withdrawals..... l	2,757 85				
			316,563 51	3,417 39	
Savings Banks:—					
Post Office, 4 per cent m		176,148 15	291,065 07		114,916 92
do 5 do n		7,765 00		7,765 00	
Toronto, at 4 do o		18,646 49	19,420 89		774 40
Winnipeg 4 do p		6,143 59	12,597 28		6,453 69
Nova Scotia 4 do q		140,376 60	176,337 77		35,961 17
Carried forward.....		6,934,547 79	7,066,499 19		131,951 40

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INTEREST ON PUBLIC DEBT—Concluded.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Estimate.

Service.	—	Estimate.	Expenditure.	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		6,934,547 79	7,066,499 19		131,951 40
<i>Payable in Canada—Concluded.</i>					
Savings Banks:					
New Brunswick, at 4 per cent. r		90,458 50	115,086 30		24,627 80
British Columbia 4 do s		56,649 50	60,955 17		4,305 67
Prince Edward Island, at 4 per cent. t		21,489 69	27,551 20		6,061 51
Indian Fund, at 6 per cent. u		70,704 63	67,385 97	3,318 66	
do 5 do v		93,971 16	98,877 56		4,906 40
Widows' Pensions and Uncommuted Stipends, at 5 per cent. w		570 08	416 56	153 52	
Interest on Trust Funds, at 5 per cent.		192,155 95			
Interest on Trust Funds, Ontario .	136,696 62				
do do Quebec x	55,459 32				
			192,155 94	0 01	
Probable amount required to meet interest on new loans..... y		400,000 00		400,000 00	
C. P. R. Co.—Interest on Security. z			54,575 34		54,575 34
do Interest on Land					
Grant Bonds, Deposit Account... a'			27,648 39		27,648 39
Seigniorial Indemnity to Townships b'			237 48		237 48
Compensation to Seigniors. c'			23,758 02		23,758 02
Bank of Montreal, London—Interest on account current..... d'			1,367 65		1,367 65
W. W. Fitzgerald—Interest on deposit of \$140, at 4 per cent. e'			37 83		37 83
L. M. M. Willett—Interest on price of Commissary Island f'			35 65		35 65
Interest on Quebec Harbor Sinking Fund, at 3 per cent. g'			4,093 09		4,093 09
London and Lancashire Insurance Co.—Interest on deposit, at 6 per cent. h'			123 13		123 13
Total.....		7,860,547 30	7,740,804 47	119,742 83	

I certify that this account has been examined under my directions and is correct.

Examined,
F. HAYTER.

J. L. McDougall,
Auditor-General.

STATEMENT of the Public Debt payable in London, showing the amount of each Loan bearing Interest, 30th June, 1882, and the Interest paid during the Year 1881-82.

		Amount.	Amount.	Interest.
	£ s. d.	£ s. d.	\$ cts.	\$ cts.
Issue of Canada at 5 per cent. :				
22 Vic., Cap. 84 and 14.....		6,446,636 2 9	31,373,629 20	1,568,681 42
12 Vic., Cap. 5.....				2,956 50
Issue of Canada at 6 per cent. :				
19 and 20 Vic., cap. 86, and 12 Vic., Cap. 5	228,900 0 0			
22 Vic., Cap. 83, and 20 Vic., Cap. 17 — Vic., Cap. —.....	268,200 0 0 200 0 0			
		497,300 0 0	2,420,193 33	274,188 00
Issue of New Brunswick at 6 per cent. :				
New Brunswick and Canada Railway	42,000 0 0			
19 Vic., Cap. 14 and 16, N.B.....	96,800 0 0			
19 Vic., Cap. 16, N.B.....	782,100 0 0			
		920,900 0 0	4,481,713 33	269,194 80
Issue of Nova Scotia at 6 per cent. :				
27 Vic., Cap. 6, N.S.....		222,500 0 0	1,082,833 33	64,970 00
Issue of British Columbia at 6 per cent. :				
British Columbia Loan Act, 1863.....	50,000 0 0			
Vancouver Loan Act, 1863.....	40,000 0 0			
British Columbia Loan Act.....	100,000 0 0			
		190,000 0 0	924,666 67	55,480 00
Issue of Dominion at 4 per cent. :				
Guaranteed Loan of 1869	1,500,000 0 0			
do 1873.....	1,500,000 0 0			
do 1873 (Rupert's Land).....	300,000 0 0			
do 1875.....	1,500,000 0 0			
do 1878.....	1,500,000 0 0			
		6,300,000 0 0	30,660,000 00	1,226,400 00
Unguaranteed Loan of 1874	4,000,600 0 0			
do 1875	1,000,000 0 0			
do 1876	2,500,000 0 0			
do 1878	1,500,000 0 0			
do 1879	3,000,000 0 0			
		12,000,000 0 0	58,400,000 00	2,336,000 00
Issue of Dominion at 5 per cent. :				
Intercolonial Railway Loan.....		500,000 0 0	2,433,333 34	121,666 66
Issue of Prince Edward Island at 6 per ct. :				
24 Vic., Cap. 4, P.E.I.....		40,400 0 0	196,613 33	55,947 20
		27,117,736 2 9	131,972,982 53	5,975,484 58

STATEMENT of Sinking Funds held against Debt in England, showing the Amount of each Fund, 30th June, 1882, and the Interest received during the Year 1881-82.

	Amount.	Amount.	Interest.
	£ s. d.	\$ cts.	\$ cts.
<i>Sinking Fund.</i>			
Consolidated Canadian Loan.....	1,296,725 15 3	6,310,731 96	287,960 30
Intercolonial Railway Loan.....	458,000 0 0	2,228,933 34	92,101 67
Rupert's Land Loan.....	51,800 0 0	252,093 31	10,847 80
British Columbia Loans.....	170,600 0 0	830,253 35	37,297 84
Loan of 1874.....	181,590 11 10	883,740 89	32,330 67
do 1875.....	154,232 10 6	750,598 27	27,811 10
do 1876.....	69,657 4 1	338,998 39	11,865 42
do 1878.....	84,238 16 2	409,962 20	14,094 36
do 1879.....	38,100 0 0	185,420 00	5,280 33
	2,504,944 17 10	12,190,731 71	519,589 49

FINANCE DEPARTMENT,
OTTAWA, November 16, 1882.

SIR,—Referring to your letter of the 13th instant, I have now the honor to enclose herewith statement of the appropriation accounts for the service for "Interest on Public Debt" for the fiscal year ended June 30th, 1882, and to give you the following explanations of the causes of the differences between the estimates and the expenditures:—

- a* and *b*. Error in calculation.
- c*. Calls for no remarks.
- d*. A less expenditure caused by redemption of principal on the 1st January, 1882.
- e*, *f*, and *g*. Interest estimated from the 1st July, 1881, instead of for the full half year.
- h*. Diminution caused by redemption of 6 per cent. stock.
- i* and *k*. Call for no remarks.
- j* and *l*. Diminution caused by withdrawal of 5 per cent. stock.
- m*, *o*, *p*, *q*, *r*, *s* and *t*. Increase caused by increased deposits in the Savings Banks.
- n*. Diminution caused by the rate of interest at 5 per cent. having been discontinued.
- u* and *w*. Diminution caused by decrease of capital.
- v*. Increase caused by increase of capital.
- x*. Calls for no remarks.
- y*. Was the probable amount required to meet interest on new loans. No new loans were placed on the market, the increase in Savings Banks and Pacific Railway deposits being sufficient to carry on the increased services of the year.
- z*. Interest on security of the Pacific Railway deposit not estimated for, as the Act was passed after the estimates were laid before Parliament.
- a'*. Interest on the Land Grant Bonds of the Pacific Railway not estimated for the same reason as *z*.
- b'*, *c'*. Expected to have been paid off before this.
- d'*. Included in the estimate for new loans.
- e'* and *f'*. Interest on deposits for purchase of lands, which purchases were not completed, and on the principal of which interest was allowed. I consider should not have been charged to Interest on Public Debt.
- g'*. Interest on Quebec Harbor Sinking Fund omitted to be estimated for.
- h'*. Interest allowed London and Lancashire Insurance Company while deposit was in abeyance.

I have the honor to be, &c.,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

PREMIUM AND EXCHANGE.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Estimate.

Service.	—	Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Premium and Exchange		20,000 00			
Premium on Bonds purchased for Sink- ing Funds:—					
Consolidated Canadian Loan.....	21,124 76				
Intercolonial Railway Loan.	12,680 10				
Rupert's Land Loan.....	1,660 14				
British Columbia Loans.....	4,706 67				
Loans of 1874, 1875, 1876, 1878 and 1879.....	24,347 43				
	64,519 10				
Exchange on remittances to British Columbia	2,850 00				
Exchange on remittances to London. ...	1,106 65				
A. R. G., Montreal—Loss on Mexican gold coin.....	0 75				
			68,476 50		48,476 50

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

F. HAYTER.

FINANCE DEPARTMENT, November 16, 1882.

SIR,—Referring to your letter of the 13th instant, I have now the honor to enclose statement of expenditure, compared with estimate for the services of "Premium and Exchange." The increase over the estimate is occasioned by the securities for Sinking Fund having been purchased at rates over par. An increased sum has been asked during the current fiscal year, from Parliament, and I believe the expenditure will not run over the estimate.

I have the honor to be, &c.,

J. M. COURTNEY,

Deputy Minister of Finance.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

SINKING FUND.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Consolidated Canadian Loan	438,862 83	418,211 87	20,650 96	
Intercolonial Loan.....	253,096 19	224,840 00	28,256 19	
Rupert's Land Loan	25,671 51	23,846 67	1,824 84	
British Columbia Loan	67,428 81	54,993 33	12,435 48	
Dominion 4 per cent. Loan, 1874.....	131,729 74	123,815 06	7,914 68	
do do 1875.....	126,056 20	118,790 95	7,265 25	
do do 1876.....	73,970 46	69,613 17	4,357 29	
do do 1878-79.....	204,590 01	192,094 75	12,495 26	
	1,321,405 75	1,226,205 80	95,199 95	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

FINANCE DEPARTMENT, November 16, 1882.

SIR,—Referring to your letter of the 13th instant, I have the honor to enclose herewith Appropriation Accounts for "Sinking Fund," for fiscal year ended 30th June, 1882, and to state that the expenditure is less than the estimate, on account of investments having been made at rates over par. The services for the current year will be on a different footing, and the investments under the Sinking Fund will show the exact amounts paid.

I have the honor to be, &c.,

J. M. COURTNEY,
Deputy Minister of Finance

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

REDEMPTION OF DEBT.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Estimates.

Service.	—	Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Province of Canada Sterling De- bentures..... <i>a</i>	.....	2,622,646 67	2,654,766 67	.....	32,120 00
Province of New Brunswick Ster- ling Debentures .....	.....	9,733 33	9,733 33	.....	.....
Province of Prince Edward Island Sterling Debentures..... <i>b</i>	.....	.....	813,706 67	.....	813,706 67
Province of Prince Edward Island Currency Debentures..... <i>c</i>	.....	126,500 00	117,000 00	9,500 00	.....
Dominion Stock, 6 per cent. <i>A</i> .....	.....	8,700 00	.....	.....	.....
do 6 do <i>B</i>.....	.....	28,964 22	.....	.....	.....
do 5 do <i>B</i>.....	.....	184,500 00	.....	.....	.....
do 5 do <i>D</i> ... <i>d</i>	.....	340,073 07	.....	.....	.....
Compensation to Seigniors..... <i>e</i>	.....	.....	562,237 29	.....	562,237 29
Provincial Notes, Nova Scotia ... <i>f</i>	.....	.....	149,659 80	.....	149,659 80
	.....	.....	215 09	.....	215 09
	.....	2,758,880 00	4,307,318 85	.....	1,548,438 85

I certify that this account has been examined under my directions and is correct.

Examined,
F. HAYTER.

J. L. McDOUGALL,
Auditor-General.

FINANCE DEPARTMENT,
OTTAWA, November 16, 1882.

SIR,—Referring to your letter of the 13th inst., I have now the honor to enclose herewith statement of Appropriation Accounts for "Redemption of Debt," for fiscal year ended 30th June, 1882, and give you the following explanations of the variations between the estimates and the expenditures:—

a. Caused by an amount of past due debentures, unpaid in the previous fiscal year, now paid off.

b. Caused by redemption of debentures which were issued for thirty years, but were subsequently found to be redeemable, at the option of the Government, in ten years.

c. Caused by certain debentures not having been tendered for payment during the fiscal year.

d. Caused by payment of stocks before maturity.

e. This item was expected to be paid off in previous fiscal year.

f. A small amount of Provincial Notes belonging to the old Province of Nova Scotia, and now redeemed.

I have the honor to be, &c.,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CHARGES OF MANAGEMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Financial Inspector.....		2,600 00	2,600 00		
Office of Assistant Receiver-General, Toronto..... <i>a</i>		8,100 00	7,231 57	868 43	
Office of Assistant Receiver-General, Montreal..... <i>b</i>		5,500 00	5,681 04		181 04
Auditor and Assistant Receiver-General, Halifax..... <i>c</i>		10,100 00	10,921 15		821 15
Auditor and Assistant Receiver-General, St. John, N.B..... <i>d</i>		11,400 00	11,400 12		0 12
Auditor and Assistant Receiver-General, Winnipeg.....	3,050 00				
do Supplementary..... <i>e</i>	500 00				
		3,550 00	4,454 77		904 77
Auditor and Assistant Receiver-General, Victoria, B.C..... <i>f</i>		7,000 00	6,628 30	371 70	
Auditor and Assistant Receiver-General, Charlottetown.....	4,000 00				
do Supplementary..... <i>g</i>	500 00				
		4,500 00	3,919 70	580 30	
Auditor and Assistant Receiver-General, Prince Arthur's Landing..... <i>h</i>			407 22		407 22
Country Savings Banks, New Brunswick, Nova Scotia and British Columbia..... <i>i</i>		12,700 00	14,084 16		1,384 16
Savings Bank Agent at Wallace, N.S..... <i>j</i>		200 00	183 32	16 68	
London Agents—					
Commission on debt redeemed... <i>k</i>		26,323 80	7,024 59	19,299 21	
Commission on interest paid... <i>l</i>		58,000 00	30,828 35	27,171 65	
Commission and Brokerage, Consolidated Canadian Loan Sinking Fund.....		4,416 08			
Commission, Consolidated Canadian Loan Sinking Fund.....	3,023 48				
Brokerage Consolidated Canadian Loan Sinking Fund... <i>m</i>	1,045 55				
			4,069 03	347 05	
Brokerage, Intercolonial Loan Sinking Fund..... <i>n</i>		632 74	649 70		16 96
Brokerage, Rupert's Land Loan Sinking Fund... <i>o</i>		64 18	83 17		20 99
Brokerage, British Columbia Loan Sinking Fund... <i>p</i>		168 57	180 81		212 24
Brokerage, Sinking Funds, Loans of 1874, '75, '76, '78 and '79.....		4,022 59			
Commission, Sinking Funds, Loans of 1874, '75, '76, '78 and '79.....	2,098 18				
Brokerage, Sinking Funds, Loans of 1874, '75, '76, '78 and '79. <i>q</i>	1,260 78				
			3,358 96	663 63	
Carried forward.....		159,277 96	113,907 96	45,370 00	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CHARGES OF MANAGEMENT—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.	159,277 96	113,907 96	45,370 00	.....
London Agents—					
Stamps, postages and telegrams. <i>r</i>	2,000 00	6,395 25	.....	4,395 25
Commutation of stamp duty on Inscribed Bonds. <i>s</i>	4,916 55	.....	4,916 55
Expenses in connection with the issue and redemption of Dominion Notes. <i>t</i>	30,000 00	5,763 46	24,236 54	.....
Printing, advertising, inspection, express charges, &c., including the printing of Dominion Notes <i>u</i>	25,000 00	60,091 84	.....	35,091 84
Total.	216,277 96	191,075 06	25,202 90	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,]
F. HAYTER.

CHARGES OF MANAGEMENT—DETAILS of Expenditure.

Service.	\$	cts.	\$	cts.	\$	cts.
Financial Inspector.....						
Office of Assistant Receiver-General, Toronto :—						2,600 00
Salaries			6,397	55		
Contingencies—Coin and note expenses	30	15				
Postage, telegrams and telephone.....	188	69				
Caretaker and office cleaning.....	98	00				
Gas	87	51				
Water.....	37	50				
Fuel.....	146	68				
Repairs.....	42	82				
Subscriptions.....	10	00				
Printing.....	4	50				
Queen's Printer.....	49	80				
Stationery.....	42	38				
Stationery Office.....	61	84				
Sundries.....	31	15				
			834	02		7,231 57
Office of Assistant Receiver-General, Montreal :—						
City and District Savings Bank.....			5,500	00		
Contingencies—Rent of boxes	115	00				
Cash book.....	30	00				
Boxes for silver.....	27	80				
Stationery.....	3	00				
Stationery Office.....	1	00				
Queen's Printer.....	4	24				
			181	04		5,681 04
Office of Assistant Receiver-General and Auditor, Halifax :—						
Assistant Receiver-General's Office :						
Salaries			5,875	00		
Contingencies—Postage.....	79	00				
Cleaning office.....	50	46				
Furniture and repairs.....	42	42				
Telegrams	35	52				
Labor and truckage.....	9	40				
Coin expenses.....	12	62				
Subscriptions.....	6	00				
Printing.....	2	00				
Sundries.....	17	56				
					254	98
Audit Office :						
Salaries.....			3,600	00		
Contingencies—Postage.....	81	27				
Telegrams.....	51	47				
Cleaning office.....	60	00				
Subscriptions.....	19	00				
Printing.....	2	25				
Sundries.....	15	65				
					229	64
Contingencies of both offices—Stationery Office.....	113	70				
Queen's Printer.....	299	83				
Maintenance of Dominion Building.....	548	00				
					961	53
						10,921 15
Carried forward.....						26,433 76

CHARGES OF MANAGEMENT—DETAILS of Expenditure—Continued.

Service.	\$ cts.	\$ cts.	\$ cts.
Brought forward			26,433 76
Offices of Auditor and Assistant Receiver-General, St. John:—			
Assistant Receiver-General's Office:			
Salaries.....		7,300 00	
Contingencies—Gas.....	81 15		
Water.....	77 00		
Coal.....	233 82		
Postage and telegrams	97 06		
Printing.....	152 25		
New atlas.....	20 00		
Subscriptions.....	10 00		
Repairs and furniture.....	45 16		
Stationery.....	19 00		
W. H. Shaw, writing, &c.....	70 87		
Sundries.....	129 09		
		935 40	
Audit Office:			
Salaries.....		2,900 00	
Contingencies—Postage.....	27 35		
Repairs.....	1 75		
Freight.....	0 90		
		30 00	
Contingencies of both offices—Stationery Office.....	33 76		
Queen's Printer.....	200 96		
		234 72	
			11,400 12
Office of Auditor and Assistant Receiver-General, Winnipeg:—			
Salaries.....		3,340 00	
Contingencies—A. C. McMicken, sleeping in office.....	60 00		
C. F. Street, living allowance.....	80 00		
C. B. Brodie do	100 00		
Postage.....	64 00		
Repairs and furniture	52 65		
Cleaning office.....	212 00		
Fuel.....	196 00		
Subscriptions	18 00		
Night watchman.....	36 00		
Stationery.....	37 25		
Stationery Office.....	112 56		
Printing.....	51 00		
Queen's Printer.	46 46		
Sundries.....	48 85		
		1,114 77	
			4,454 77
Office of Auditor and Assistant Receiver-General, Victoria:—			
Salaries.....		6,048 00	
Contingencies—Postage and telegrams.....	34 25		
Stationery.....	90 40		
Fuel.....	46 00		
Water.....	12 00		
Freight.....	11 55		
Coin expenses.....	1 75		
Printing.....	330 15		
Queen's Printer.....	4 71		
Stationery Office.....	18 40		
Sundries.....	31 09		
		580 30	
			6,628 30
Carried forward			48,916 95

CHARGES OF MANAGEMENT—DETAILS of Expenditure—*Continued.*

Service.	\$	cts.	\$	cts.	\$	cts.
Brought forward.....					48,916	95
Offices of Auditor and Assistant Receiver-General, Charlotte- town:—						
Salaries.....			3,300	00		
Contingencies—F. Loughran, Extra Clerk.....	115	50				
E. R. Brow, Extra Clerk.....	54	00				
P. DesBrisay.....	20	00				
D. McLeod, cleaning office.....	22	50				
Postage.....	29	00				
Water.....	4	58				
Repairs and furniture.....	8	73				
Stationery.....	2	20				
Stationery Office.....	35	76				
Queen's Printer.....	64	96				
Maintenance of Dominion building.....	258	98				
Sundries.....	3	49				
			619	70	3,919	70
Offices of Auditor and Assistant Receiver-General, Prince Arthur's Landing:—						
Salary.....			300	00		
Contingencies—Rent.....	50	00				
Coal.....	42	00				
Coal oil.....	6	00				
Stationery Office.....	9	22				
			107	22	407	22
Country Savings Banks—Nova Scotia, New Brunswick and British Columbia:—						
Salaries—Nova Scotia.....			6,109	17		
New Brunswick.....			3,800	00		
British Columbia.....			799	95		
Contingencies—Nova Scotia—Acadia Mines.....	7	50				
Amherst.....	5	25				
Annapolis.....	27	96				
Antigonish.....	3	59				
Aricchat.....	77	60				
Baddeck.....	7	08				
Barrington.....	7	89				
Digby.....	5	85				
Guysboro'.....	10	11				
Kentville.....	22	00				
Lingan.....	7	00				
Liverpool.....	9	89				
Lunenburg.....	4	61				
Maitland.....	13	72				
New Glasgow.....	4	67				
Parrsboro'.....	22	50				
Pictou.....	3	97				
Port Hood.....	10	50				
Shelburne.....	7	06				
Sherbrooke.....	8	30				
Sydney, C.B.....	16	75				
Truro.....	13	39				
Weymouth.....						
Wallace.....	8	11				
Windsor.....	7	14				
Yarmouth.....	7	76				
			320	20	53,243	87
Carried forward.....			11,029	32		

CHARGES OF MANAGEMENT—DETAILS of Expenditure—*Continued.*

Service.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		11,029 32	53,243 87
Country Savings Banks— <i>Concluded.</i>			
Contingencies—New Brunswick :			
Chatham.....	10 53		
Dalhousie.....	37 00		
Fredericton.....	14 00		
Hillsboro'	10 42		
Moncton.....	18 00		
Newcastle	11 78		
St Andrews.....	58 31		
Sussex.....	16 42		
Woodstock.....	12 95		
		189 41	
Contingencies—New Westminster, B. C. :			
Stationery.....	24 61		
Advertising.....	8 00		
Furniture.....	14 87		
Coal.....	23 00		
Cleaning office.....	15 50		
		85 98	
General Contingencies—Country Savings Banks :			
Thos. Gilmour, Extra Clerk, Finance Department.....	268 00		
Emile Capbert do do	184 00		
W. Tyndall do do	180 00		
C. J. Anderson, travelling expenses.....	600 00		
A. C. Johnston do	537 52		
C. M. Chambers.....	25 00		
Hon. H. A. N. Kaulbach, legal services	120 00		
Queen's Printer.....	1,002 40		
Stationery Office.....	45 85		
		2,962 77	
London Agents :—			14,267 48
Commission on redemption :			
Baring Bros.....	569 39		
Glyn, Mills, Currie & Co.....	287 13		
Morton, Rose & Co.....	4,430 61		
Bank of Montreal, London.....	1,737 46		
			7,024 59
Commission on interest :			
Baring Bros.....	16,062 07		
Glyn, Mills, Currie & Co.....	14,347 86		
Morton, Rose & Co.....	279 72		
Crown Agent for the Colonies.....	138 70		
			30,828 35
Commission on purchases for Sinking Funds :			
Baring Bros. & Co.....	2,560 83		
Glyn, Mills, Currie & Co.....	2,560 83		
			5,121 66
Brokerage on purchases for Sinking Funds :			
Glyn & Baring.....	2,610 50		
Crown Agent for the Colonies.....	380 81		
Bank of England.....	430 70		
			3,422 01
Stamps, Postage and Telegrams :—			
Glyn & Baring for Sinking Funds.....	55 36		
Baring Bros.....	2,438 30		
Glyn, Mills, Currie & Co.....	3,012 72		
Morton, Rose & Co.....	163 29		
Carried forward.....	5,689 67		113,907 96

CHARGES OF MANAGEMENT—DETAILS OF Expenditure—*Continued.*

Service.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	5,669 67		113,907 96
London Agents— <i>Concluded.</i>			
Stamps, Postage and Telegrams— <i>Concluded.</i>			
Crown Agent for the Colonies.....	38 89		
Bank of Montreal, London.....	686 69		6,395 25
Expenses in connection with the issue and redemption of Dominion Notes:—			
Pay of Ladies in Currency Branch:			
L. L. Sutton.....	256 50		
J. F. Hyndman.....	156 75		
R. C. Waddell.....	156 75		
M. M. Hutchison.....	153 75		
L. Fitzgerald.....	154 50		
M. L. Ross.....	154 50		
A. M. Chesley.....	151 50		
G. S. Fleming.....	143 25		
M. A. Barrie.....	142 50		
M. Macaulay.....	141 75		
G. Simpson.....	141 00		
G. Dorion.....	140 25		
A. Armstrong.....	129 00		
M. A. Jolly.....	124 50		
M. A. Kelly.....	112 50		
F. Yeilding.....	75 00		
S. J. Munro.....	62 25		
C. Steacy.....	49 50		
A. B. Yeilding.....	48 00	2,496 75	
Extra Clerks, Finance Department:			
J. P. Taylor.....	912 50		
J. C. Beatty.....	670 00		
C. E. Anderson, jun.....	64 00		
E. L. Taylor.....	62 00		
A. Lett.....	60 00	1,768 50	
Travelling Expenses.....			
F. Toller.....	52 15		
S. Williams.....	26 00	78 15	
Commission on Dominion Notes redeemed:			
Bank of British Columbia.....		286 51	
Cutting Bills, Assistant Receiver-General, Montreal.....		8 53	
Bank of Montreal, commission on specie delivered.....		1,125 00	5,763 46
Commutation of Stamp Duty on Inscribed Bonds.....			4,916 55
Printing, Advertising, Inspection, Express Charges, &c, in- cluding the printing of Dominion Notes:—			
Paid to English Agents:			
Baring Bros.....	46 36		
Sir John Rose.....	855 19		
Morton, Rose & Co.....	76 41		
Crown Agent for the Colonies.....	21 90	999 86	
Carried forward.....		999 86	130,983 22

CHARGES OF MANAGEMENT—DETAILS of Expenditure—*Concluded.*

Service.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	999 86		130,983 22
Printing, Advertising, &c.—<i>Concluded.</i>			
Express charges:			
Paid at Ottawa.....	2,448 76		
Toronto.....	802 26		
Montreal.....	1,108 95		
Halifax.....	133 25		
St. John.....	50 75		
Winnipeg... ..	83 75		
Victoria.....	945 00		
		5,572 72	
Expenses in connection with compensation to Seigniors:—			
H. S. Watson, extra Clerk, Finance Department.....	730 00		
J. O. Archambault, law costs.....	10 00		
L. N. Dumouchel do	104 00		
P. Huot.....	108 00		
		952 00	
Travelling Expenses:			
T. D. Tims.....	1,400 00		
C. Stanton.....	280 85		
J. A. Torrance.....	160 20		
C. B. Brodie.....	120 00		
G. Y. Crookshank	93 00		
C. F. Street.....	84 00		
		2,138 05	
British American Bank Note Co.....		49,244 16	
Stationery Office.....		728 92	
Miscellaneous Law Costs:			
J. N. Ritchie, <i>in re</i> garnishee upon Assistant Receiver- General, Halifax.....	15 00		
J. N. Ritchie, <i>in re</i> Bank of Liverpool.....	36 00		
		51 00	
Bank of Montreal, Moncton, postage, &c., on P.E.I. Notes.....		336 28	
Sundry Expenses:			
Bank of Montreal, Moncton, boxes for specie.....	8 00		
W. Porter, packing boxes, &c	31 00		
S. & H. Borbridge, bags for coin	23 40		
D. N. Charlebois, ice.....	6 45		
		68 85	
			60,091 84
			191,075 06

FINANCE DEPARTMENT,

OTTAWA, November 16th, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 13th instant, enclosing abstract of expenditure compared with estimates of the appropriation for Charges of Management, and requesting explanations of the differences,

I beg to return the statement with the following remarks:—

- a. Diminution caused by economy of administration.
- b. Increase made up chiefly of rent of boxes for insurance securities now transferred to Ottawa.
- c, e. Saved in general vote.
- d. Calls for no remark.
- f, g. Savings through economy of administration.
- h. An expenditure will probably soon cease.
- i. Includes travelling expenses which appear to me to be properly inspection charges, and which account for the excess.
- j. Agent only employed for part of year.
- k, l, m, q. Diminution caused by reduction of charges made by London Agents in consequence of new arrangements.
- n, o, p. Under-estimated.
- r. Ditto. A greater amount is asked in the current fiscal year.
- s. Not estimated for. An Act respecting the stamp duties on Canadian bonds passed through the Parliament of Great Britain during the last Session. An estimate will henceforth be made for this service.
- t. This estimate has been recast for the current year.
- u. The above remark t, applies also to this estimate. I may add that the printing of notes occasioned heavy payments during the year.

Your obedient servant,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

AUDITOR-GENERAL'S OFFICE,

OTTAWA, October 5th, 1881.

SIR,—I observe that the expense of transmitting the Prince Edward Island notes, taken by the bank at Moncton from the Intercolonial Railway, is not treated as a deduction from the Intercolonial Railway Revenue. In my opinion it should be.

Perhaps you will instruct Mr. Pottinger to see that the expense above named is covered by his voucher, and goes to lessen the revenue by so much.

I have the honor to be, &c.,

J. L. McDUGALL,
Auditor-General.

COLLINGWOOD SCHREIBER, Esq.,
Chief Engineer Government Railways,
Ottawa.

FINANCE DEPARTMENT,

OTTAWA, October 10th, 1881.

MY DEAR SIR,—I have a letter from Mr. Schreiber enclosing a copy of a letter from you to his address, requesting him to give instructions to Mr. Pottinger to charge to the Railway Expenditure the cost of the transport of Island notes from Moncton. This letter has been transferred to me for action, on account of an arrangement made by

this Department with the railway, that these notes should be taken at the several stations at par in order to disturb as little as possible the currency of the country.

Before submitting the correspondence to the Treasury Board, I shall be obliged by your giving me the reason why, in your opinion, this charge should be made against the railway.

Yours very truly,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

AUDITOR-GENERAL'S OFFICE,
OTTAWA, October 12th, 1881.

SIR,—In reply to your letter regarding the charges for sending the Prince Edward Island notes from Moncton, I would say that the Intercolonial Railway cannot be said to have earned \$1,000 if what represents the amount, although it has the face value named, cannot legally call for \$1,000 in gold.

The sum which must be expended to secure the \$1,000 is, to my mind, properly a charge against revenue, and cannot be legitimately charged against any expenditure account.

I have the honor to be, &c.,

J. L. McDOUGALL,
Auditor-General.

The Deputy Minister of Finance.

FINANCE DEPARTMENT,
OTTAWA, October 13th, 1881.

MY DEAR SIR,—I have submitted to the Treasury Board to-day the correspondence relative to the charge for the transmission of Prince Edward Island notes from Moncton to the Island, and I am directed to inform you that the Board consider the expenditure as relating to the transportation of currency, and properly chargeable to the service now bearing it, viz., Charges of Management.

Yours very truly,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT.

GOVERNOR GENERAL AND LIEUTENANT GOVERNORS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Authorized by Statute.	Expenditure	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
His Excellency the Right Hon. Sir John Douglas Sutherland Campbell, Marquis of Lorne, K.T., G.C.M.G., &c., &c., Governor General.		48,666 66			
Salary from 1st July to 10th November, 1881, at \$48,666.63 per annum; salary from 21st January to 30th June, 1882, at \$48,666.63 per annum, and from 11th November, 1881, to 20th Jan'y, 1882, at \$36,499.99 per annum	46,322 70				
His Excellency Lieut. General Sir Patrick L. McDougall, K.C.M.G.: Salary as Administrator from 11th November, 1881, to 20th January, 1882, at \$12,166.67..	2,343 93		48,666 63	0 03	
Lieut. Governor of the Province of Ontario		10,000 00			
His Honor John Beverley Robinson: Salary as Lieut. Gov. from 1st July, 1881, to 22nd June, 1882, at \$10,000 per annum, and from 23rd to 30th June, 1882, at \$7,500.	9,944 45				
Honorable J. H. Hagarty: Salary as Administrator of Ontario from 23rd to 30th June, 1882, at \$2,500 per annum	55 55		10,000 00		
Lieut. Governor of the Province of Quebec		10,000 00			
His Honor Théodore Robitaille..			10,000 00		
Lieut. Governor of the Province of Nova Scotia		9,000 00			
His Honor A. G. Archibald, C.M.G.			9,000 00		
Lieut. Governor of the Province of New Brunswick		9,000 00			
His Honor R. D. Wilmot			9,000 00		
Lieut. Governor of the Provinces of Manitoba and Keewatin		10,000 00			
His Honor J. E. Cauchon			10,000 00		
Carried forward		96,666 66	96,666 63	0 03	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

GOVERNOR GENERAL AND LIEUTENANT GOVERNORS—Con.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		Authorized by Statute.	Expenditure	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		96,666 66	96,666 63	0 03	
Lieut. Governor of the North-West Territories		7,000 00			
His Honor David Laird: Salary from 1st July to 2nd December, 1881	2,955 01				
His Honor Edgar Dewdney: Salary from 3rd December, 1881, to 30th June, 1882	1,155 87		4,110 88	2,889 12	
Lieut. Governor of the Province of British Columbia		9,000 00			
His Honor A. N. Richards: Salary from 1st to 19th July, 1881	459 68				
His Honor C. F. Cornwall: Salary from 20th July, 1881, to 30th June, 1882	8,540 32		9,000 00		
Lieut. Governor of the Province of Prince Edward Island		7,000 00	7,000 00		
His Honor T. H. Haviland.....					
High Commissioner of Canada in United Kingdom.....		10,000 00	10,000 00		
Sir Alex. T. Galt, G.C.M.G. ...					
Total.....		129,666 66	126,777 51	2,889 15	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

- a.* \$1,000 of this is payable as Governor of Keewatin.
b. This saving is effected by the agreement of His Honor, E. Dewdney, to perform the duties for \$2,000 per annum, as he also holds the position of Indian Commissioner

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

CIVIL GOVERNMENT—Continued.

GOVERNOR GENERAL'S SECRETARY'S OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Additional to Governor General's Secretary.....	600 00	600 00		
Comptroller and Aides-de-Camp.....	3,000 00	3,000 00		
1 Chief Clerk..... <i>a</i>	2,350 00	2,337 35	12 65	
1 1st Class Clerk..... <i>b</i>	1,800 00	1,766 66	33 34	
1 Senior 2nd Class Clerk..... <i>c</i>	1,350 00	1,237 50	112 50	
1 Junior do and Shorthand Writer <i>d</i>	1,000 00	1,008 29		8 29
1 Messenger.....	500 00	500 00		
1 Orderly..... <i>e</i>	500 00		500 00	
	11,100 00	10,449 80	658 49	8 29
1 Governor's Secretary, authorized by 31 Vic., cap. 33.....	2,400 00	2,400 00		
	13,500 00	12,849 80	650 20	

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDOUGALL,
Auditor-General.

a, b & c. The Chief Clerk receiving \$2,350 was superannuated from the 1st June 1882, and his successor, who was promoted from 1st Class to the vacancy, was only placed at \$2,200. A Senior 2nd Class Clerk was promoted to the vacant 1st Class clerkship from same date.

d. This salary increased from \$1,000 to \$1,100 from 1st June.

e. The Orderly estimated for, but paid out of contingencies.

OFFICE OF THE GOVERNOR GENERAL'S SECRETARY,
OTTAWA, 26th October, 1882.

Sir,—In reply to your letter of the 25th instant, covering account of sums expended, compared with the sum granted on account of Governor General's Secretary's Office, I have the honor to inform you in reply that the items under *a, b, c, d*, are accounted for from the fact of the superannuation of the Chief Clerk being dated 1st June, 1882, and the promotion that took place in consequence of Mr. Kidd's retirement.

With reference to item *e*, it was, upon consideration, deemed expedient to pay the salary of the Orderly out of the contingent account in place of out of the estimate as at first contemplated.

I have the honor to be, Sir,

Your most obedient servant,

C. STUART,

The Auditor-General.

For Governor General's Secretary.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

PRIVY COUNCIL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy-Head, Clerk..... <i>a</i>	3,200 00	3,036 52	163 52	
1 Chief Clerk Assistant..... <i>b</i>	1,662 50	1,465 98	196 52	
1 1st Class Clerk.....	1,500 00	1,500 00		
2 Senior 2nd Class Clerks	2,550 00	2,600 00		
To provide for promotion of one Senior 2nd to 1st Class, from 1st July, 1881.....	50 00			
2 Junior 2nd Class Clerks	1,750 00	1,750 00		
2 3rd Class Clerks..... <i>c</i>	900 00	799 98	100 02	
Allowance for Private Secretary..... <i>d</i>	600 00	500 00	100 00	
1 Door-keeper and Messenger	600 00	600 00		
4 Messengers	1,900 00	1,900 00		
	14,712 50	14,152 44		
1 Minister, authorized by 36 Vic., cap. 31—Hon. A. W. McLelan.....	7,000 00	7,000 00		
	21,712 50	21,152 44	560 06	

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J L. McDOUGALL,
Auditor-General.

a and *b*. Late Clerk died 23rd April. His successor was promoted on 20th May from 1st Class. No Assistant Clerks salary paid from 20th May to 30th June.
c. No 3rd Class Clerks employed in months of November and December, 1881, and of January, 1882.
d. No Private Secretary employed in July and August, 1881.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

JUSTICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy-Head	3,600 00	3,600 00		
1 Chief Clerk	1,650 00			
To provide for increase to Chief Clerk..... <i>a</i>	135 00	1,783 30	1 70	
2 1st Class Clerks	2,800 00	233 32	2,566 68	
2 Senior 2nd Clerks	2,550 00	5,075 01		2,525 01
To provide for salary of 1 Senior 2nd, from 13th February to 30th June..... <i>c</i>	420 00	419 00	1 00	
2 Junior 2nd Class Clerks.....	1,600 00	1,600 00		
1 3rd Class Clerk..... <i>d</i>	450 00	375 00	75 00	
Allowance for Private Secretary.....	600 00	600 00		
2 Messengers..... <i>e</i>	900 00	632 58	267 42	
	14,705 00	14,318 21	2,911 80	2,525 01
1 Minister, authorized by 36 Vic., c. 31..... Hon. Sir Alex. Campbell, K.C.M.G.....	7,000 00	7,000 00		
	21,705 00	21,318 21	386 79	
<i>Penitentiaries Branch.</i>				
1 Inspector of Penitentiaries	2,750 00	2,750 00		
1 Accountant	1,200 00	1,200 00		
1 Assistant Inspector, British Columbia..... <i>f</i>	250 00	83 33	166 67	
1 Senior 2nd Class Clerk.....	1,150 00	1,150 00		
	5,350 00	5,183 33	166 67	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Justice.—Mr. Lash, Deputy Minister of Justice, in addition to his salary, received as follows:—

Re Mercer Escheat.....	\$500 00
" Doutre vs. Queen.....	200 00
" MacLean, Roger vs. Queen.....	290 00
Fee on two demurrers do	100 00
" in account D. O'Connor.....	20 00
As Solicitor of Indian Affairs.....	400 00
	\$1,510 00

Mr. A. Keefer, in addition to his salary, received as follows:—

As Commissioner of Dominion Police.....	\$400 00
---	----------

Examined,
JOHN B. SIMPSON.

OTTAWA, 8th November, 1882.

MEMORANDUM for the Auditor-General.

a. *Re* \$1.70.—The amount, \$135, was roughly estimated to provide for the difference in the increase in salary between \$1,650 and \$2,000, of one Chief Clerk from 13th February, 1882, to 30th June, 1882.

b. *Re* \$233.32.—Mr. Leslie and Mr. Hall were appointed 1st Class Clerks from the 1st June, 1882, therefore, two months salary was paid out of the \$2,800 voted, \$233.32.

Out of the balance remaining of the \$2,800, viz.....	\$2,566 68
And the vote of.....	2,550 00

Total	\$5,116 68
-------------	------------

Was paid as follows:—

Mr. Fraser, at \$1,400 per annum.....	\$1,400 00
Mr. Keefer, at \$1,200 "	1,200 00
Mr. Hall, 11 months, at \$1,300 per annum.....	1,191 67
Mr. Leslie, 11 months, at \$1,400 "	1,283 34
	<hr/>
	\$5,075 01

An amount of \$50 was voted for one Senior 2nd Class Clerk which was not utilized.

Mr. Hall in being promoted from the senior 2nd class, at \$1,300 per annum, to the 1st Class, at \$1,400 per annum, was paid for the *June* month \$8.33 in excess of the amount voted. This amount has been paid out of the \$50 not used, and would, therefore, leave a balance over-estimated of \$41.67, as appears by your figures.

c. This amount was voted for one Senior 2nd Class Clerk, appointed from 1st February, 1882, to 1st July, 1882, \$1,—voted in excess.

d. Mr. A. J. Fraser, 3rd Class Clerk, at \$450 per annum, resigned on 1st May, and was paid to that date; no successor having been appointed, balance \$75 remains unused.

e. P. Lynch, who was receiving \$500, was superannuated from the 1st February, 1882. Mr. Floyd, who was receiving \$216 per annum, was promoted from 1st April, 1882, to \$250, and J. H. Lynch appointed at \$250, from 1st April, 1882.

f. Assistant-Inspector was paid to the 1st April, 1882, when he resigned.

GEO. W. BURBIDGE,

Deputy Minister of Justice.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

MILITIA AND DEFENCE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 1st Class Clerk.....	1,750 00	1,750 00		
2 Senior 2nd Class Clerks..... a	2,400 00	2,362 50	37 50	
1 Junior do..... b	800 00	466 62	333 38	
1 Chief Clerk, Accountant.....	2,050 00	2,050 00		
1 1st Class Clerk..... c	1,600 00	1,612 50		12 50
1 Senior 2nd Class Clerk.....	1,400 00	1,400 00		
2 Junior do..... d	1,800 00	1,825 00		25 00
1 do do..... e	800 00	617 16	182 84	
1 Director of Stores.....	3,000 00	3,000 00		
1 1st Class Clerk.....	1,600 00	1,600 00		
1 Senior 2nd Class Clerk.....	1,400 00	1,400 00		
1 Junior do.....	1,000 00	1,000 00		
1 do do Stores.....	900 00	900 00		
1 Chief Clerk, Military Branch.....	2,200 00	2,200 00		
1 1st Class Clerk..... f	1,450 00	1,400 00	50 00	
1 do Supernumerary.....	1,400 00	1,400 00		
2 Senior 2nd Class Clerks.....	2,400 00	2,400 00		
2 Junior do..... g	2,000 00	2,025 00		25 00
Allowance to Private Secretary..... h	600 00	586 50	13 50	
2nd Class Clerk..... j		59 68		59 68
1 Office Keeper.....	500 00	500 00		
3 Messengers..... k	1,490 00	1,169 93	320 07	
	35,740 00	34,924 89	937 29	122 18
1 Minister authorized by 36 Vic., c. 31.....	7,000 00			
Hon. A. P. Caron.....		7,000 00		
	42,740 00	41,924 89	815 11	
Amount charged to Vote for extension of Staff.....			59 68	
			755 43	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Militia and Defence.—

Mr. C. B. O'Meara, in addition to his salary, received as Military Staff Pay-
master in Military District No. 4..... \$200 00
Mr. D. A. McDonald, in addition to his salary, received as Supply officer of
the Ottawa Camp..... 75 00

\$275 00

Examined,
JOHN B. SIMPSON.

DEPARTMENT OF MILITIA AND DEFENCE,
OTTAWA, November 4th, 1882.

SIR,—In answer to your letter, of the 25th ultimo, I have the honor to transmit to you the accompanying statement, showing the causes of the difference between the sub-heads of grant and the corresponding expenditure in last year's salaries for this Department.

I have the honor to be, Sir,
Your obedient servant,

C. EUG. PANET,
Deputy of the Minister of Militia and Defence.

The Auditor General.

DEPARTMENT OF MILITIA AND DEFENCE,
OTTAWA, November 4th, 1882.

MEMORANDUM in reply to the Auditor-General's Letter of the 25th October, 1882, asking Explanations on Salary Expenditure, Department of Militia and Defence, 1881-82.

- a. One statutory increase from 1st April, 1882, under Order in Council 3rd April, 1882. Increase estimated for whole year.
- b. One Junior 2nd Class Clerk resigned 31st January, 1882.
- c. Portion of statutory increase from 1st April, 1882, under Order in Council 3rd April, 1882.
- d. One Junior 2nd Class Clerk promoted from 1st June, 1882, to be Senior 2nd Class, under Order in Council 23rd May, 1882.
- e. Resignation of one Junior 2nd Class Clerk on 18th January, 1882. Order in Council 18th October, 1881. His successor appointed on 1st May, 1882, under Order in Council 23rd May, 1882.
- f. One statutory increase over-estimated.
- g. One Junior 2nd Class Clerk promoted to be Senior 2nd Class from 1st April, 1882, under Order in Council 28th July, 1882.
- h. Private Secretary's allowance; portion not paid.
- j. One Messenger dismissed prior to 1st July, 1881, his successor appointed from 29th January, 1882, under Order in Council 3rd April, 1882.
- k. Appointment of one 3rd Class Clerk from 26th May, 1882, under Order in Council 28th July, 1882.

C. EUG. PANET,
Deputy of the Minister of Militia and Defence.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

DEPARTMENT OF SECRETARY OF STATE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Député Head	3,200 00	3,200 00		
1 Chief Clerk	2,400 00	2,400 00		
1 do	1,900 00	1,900 00		
1 do Keeper of Records	2,100 00	2,100 00		
1 Queen's Printer.....	2,200 00			
To provide for statutory increase, from 1st July, 1881, to 30th June, 1882.....	50 00	2,250 00		
1 Deputy Registrar General..... a	2,100 00	2,125 00		25 00
4 1st Class Clerks	6,450 00	6,437 50	12 50	
2 Senior 2nd Class Clerks..... c	2,650 00	2,625 00	25 00	
8 Junior do	6,750 00			
To provide for promotion of three 3rd Class Clerks to Junior 2nds.....	150 00	9,095 77		2,195 77
10 3rd Class Clerks	6,250 00			
To provide salary of one 3rd Class Clerk, from 1st April to 30th June, 1882.....	150 00	4,041 66	2,358 34	
Allowance for Private Secretary.....	600 00	600 00		
To provide salary for one Assistant Messenger, from 1st January to 30th June, 1882 f	100 00		100 00	
To provide salary of one Assorter and Facker, from 1st January to 30th June, 1882..... g	175 00		175 00	
5 Messengers..... h	2,435 00	2,420 00	15 00	
	39,660 00	39,194 93	2,685 84	2,220 77
1 Minister, authorized by 36 Vic., c. 31.....	7,000 00	7,000 00		
Hon. Jos. Alfred Mousseau.....				
	46,660 00	46,194 93	465 07	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Secretary of State.—Mr. Grant Powell, in addition to his salary, received as follows:—

As Clerk to Civil Service Board, under the Civil Service Act, 1868..... \$200 00

Examined,

JOHN B. SIMPSON.

DEPARTMENT OF THE SECRETARY OF STATE.

OTTAWA, 8th November, 1882.

SIR,—In reply to your letter of the 25th ultimo, I have the honor to offer the following explanations as to the differences between the sub-heads of Grant and the corresponding expenditure.

Expenditure					
Less than Estimated.	More than Estimated.				
\$	\$ 25 00	a. Statutory increase of Deputy Registrar General overlooked.	\$	\$	
\$ 12 50	.....	b. Statutory increase of one 1st Class Clerk estimated for 12 months. ....	.....	.....
25 00	.....	c. Statutory increase of one Senior 2nd Class Clerk estimated for 12 months. ....	.....	.....
... ..	2,195 77	d. Statutory increases of 8 Junior 2nd-Class Clerks, estimated for 12 months.	150 00	.....
.....	.....	—One Junior 2nd Class Clerk transferred to the outside service and replaced by a new appointment.	62 50	.....
.... .	.....	—One Junior 2nd transferred to Department of Public Works.	850 00	.....
.....	.....	—Five 3rd Class Clerks promoted to the Junior 2nd Class. ....	.....	.....
			1,062 50	3,258 27	
2,358 34	.....	e. Statutory increases of five 3rd Class Clerks, estimated for 12 months.	83 34	.....
.....	.....	—Five 3rd Class Clerks promoted to the Junior 2nd Class.	3,250 00	.....
.....	.....	—One 3rd Class Clerk estimated for as Junior 2nd. ....	.....	600 00	
.....	.....	—One 3rd Class Clerk could not be estimated for, as he was appointed in May, 1881. ....	.. ...	400 00	
.....	.....	—One 3rd Class Clerk estimated for at the rate of \$600, appointed at \$500 per annum.	25 00	.....
			3,358 34	1,000 00	
100 00	.....	f. None appointed. ....	.....	.....
175 00	.....	g. None appointed. ....	.....	.....
15 00	.....	h. Statutory increase of one Messenger, estimated for 12 months. ....	.....	.....
\$2,685 84	\$2,220 77				
2,220 77					

\$ 465 07 Less than estimated.

The Statement enclosed in your letter is herewith returned, in compliance with your request.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDougall, Esq.,
Auditor-General.

EDOUARD J. LANGEVIN,
Under-Secretary of State.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.
 CIVIL GOVERNMENT—Continued.

INTERIOR.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy-Head.....	3,200 00	3,200 00		
1 Chief Clerk..... <i>a</i>	3,000 00	1,299 96	800 04	
1 do.....	2,200 00	960 00		
3 1st Class Clerks..... <i>b</i>	5,200 00	2,200 00		
7 do..... <i>c</i>	10,250 00	4,900 00	300 00	
8 Senior 2nd Class Clerks..... <i>d</i>	9,450 00	962 72	9,287 28	
18 Junior do..... <i>e</i>	13,950 00	11,808 22		2,358 22
Allowance for Private Secretary.....	600 00	11,666 55	2,283 45	
3rd Class Clerks..... <i>f</i>		600 00		
		1,300 00		1,300 00
<i>North-West Mounted Police.</i>				
1 Chief Clerk.....	2,100 00	2,100 00		
1 1st Class Clerk.....	1,350 00	1,350 00		
1 Senior 2nd Class Clerk.....	1,150 00	1,150 00		
<i>Messengers.</i>				
5 Messengers..... <i>g</i>	2,130 00	1,777 50	352 50	
1 Minister, authorized by 36 Vic., cap. 31 \$7,000 00	54,580 00	45,214 95	13,023 27	3,658 22
Additional as Primer Minister..... 1,000 00				
	8,000 00			
Right Hon. Sir John A. Macdonald, P.C., K.C.B.		8,000 00		
Amount charged to vote for extension of staff.	62,580 00	53,214 95	9,365 05	
			1,300 00	
			8,065 05	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Interior.—Mr. C. C. Rogers, in addition to his salary, received for copying Public documents in Governor General's Office, \$30.

The following gentlemen received also as members of the Board of Examiners of Dominion Land Surveyors, in addition to their salaries, the amounts opposite their respective names:—

Mr. A. Russell.....	\$80
E. Deville.....	80
A. Lang.....	80
W. F. King.....	30

Examined,
 JOHN B. SIMPSON.

a. Caused by promotion of one to be Deputy-Head and the promotion of his successor from the rank of Senior 2nd, with a salary of \$1,800.

b and g. Over-estimated.

c. The estimate was, as shewn, for seven 1st Class Clerks, but the only charge made against it was for the salaries of four, who were promoted from the position of Junior 2nd Class late in the financial year.

d. Though only eight were estimated for, there were twelve in this class at the end of the financial year, only four of whom were paid for the whole year.

e. Only twelve Clerks employed in this class, one of whom resigned in April.

f. Estimated for in Junior 2nd Class, but the intended promotion was not carried out.

DEPARTMENT OF THE INTERIOR,
OTTAWA, 27th October, 1882.

SIR,—I have the honor, by direction of the Minister of the Interior, to acknowledge the receipt of your letter dated the 25th inst., with the appropriation statement of last year's salary expenditure, for explanations of the causes of the difference between the sub-heads of grant and the corresponding expenditure, and to reply that the action of the Treasury Board prevented the payment of certain increases that had been provided for in estimates submitted to Parliament and voted by it for salaries for this Department.

I have the honor to be, Sir,
Your obedient servant,

LINDSAY RUSSELL,
Deputy of the Minister of the Interior.

J. L. McDougall, Esq.,
Auditor-General, Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

INDIAN AFFAIRS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Chief Clerk	2,000 00	2,000 00		
2 Senior 2nd Class Clerks.....	2,800 00	2,800 00		
3 do	3,350 00	3,224 99	125 01	
6 Junior do	5,000 00	3,949 99	1,050 01	
3 3rd Class Clerks.....	1,950 00	2,080 70	.....	130 70
2 Messengers.....	800 00	579 44	220 56	
	19,100 00	17,835 12	1,395 58	
	19,100 00	17,835 12	1,264 88	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON,

DEPARTMENT OF INDIAN AFFAIRS,
OTTAWA, 30th October, 1881.

EXPLANATION of the causes of the Differences between the Amounts estimated and the Amounts expended for Salaries during the Fiscal Year ended 30th June, 1882.

a. Two Senior 2nd Class were estimated for 12 months, and only paid for 6 months.

b. One resigned 1st April, 1882.

c. Two new appointments, one at \$400, one at \$600, also one not paid for one week, and one not paid for two weeks.

d. One raised to 3rd Class, and one removed 31st May, 1882.

L. VANKOUGHNET,
Deputy Superintendent General of Indian Affairs.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

AUDITOR-GENERAL'S OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Assistant Auditor	2,400 00	2,400 00		
4 1st Class Clerks.....	6,250 00	6,250 00		
2 Senior 2nd Class Clerks	2,550 00	2,550 00		
7 Junior do	6,150 00	6,232 89		82 89
1 3rd Class Clerk	475 00	349 96	125 04	
2 Messengers.....	1,000 00	1,000 00		
	18,825 00	18,782 85	125 04	82 89
1 Auditor-General, authorized by 41 Vic., cap. 7..	3,200 00			
J. L. McDougall		3,200 00		
	22,025 00	21,982 85	42 15	

I certify that this account has been examined under my directions, and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,
JOHN B. SIMPSON.

a. and *b.* The annual increases of two Clerks, though estimated for the whole year were only paid for six months. One who was absent for fifteen days was not paid for that period. The 3rd Class Clerk was promoted from the 1st April, 1882, to the Junior 2nd Class.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

FINANCE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Chief Clerk, Dominion Book-keeper.....	2,075 00	2,075 00		
1 do Accountant of Contingencies.....	2,400 00	2,400 00		
1 do Savings Banks.....	2,150 00	2,150 00		
1 do Dominion Currency	2,200 00	2,200 00		
4 1st Class Clerks..... <i>a</i>	6,950 00	6,800 00	150 00	
14 Senior 2nd Class Clerks..... <i>b</i>	18,850 00	19,134 94		284 94
12 Junior do	11,100 00	9,900 03	1,199 97	
2 3rd Class Clerks..... <i>d</i>	1,150 00	999 93	150 07	
Allowance for Private Secretary.....	400 00	400 00		
5 Messengers..... <i>e</i>	2,450 00	2,435 00	15 00	
<i>Treasury Board.</i>				
1 Secretary.....	1,000 00	1,000 00		
1 1st Class Clerk..... <i>f</i>	1,750 00		1,750 00	
	55,675 00	52,694 90	3,265 04	284 94
1 Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. Sir S. L. Tilley, C.B., K.C.M.G.....		7,000 00		
	62,675 00	59,694 90	2,980 10	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON,

FINANCE DEPARTMENT,

OTTAWA, 26th October, 1882.

MY DEAR SIR,—I have the honor to acknowledge the receipt of your letter of yesterday's date, enclosing appropriation statement of the Salaries of this Department, and requesting explanations of the variations between estimates and expenditures, and in reply I have to state that as regards the item marked *a*, the saving of \$150 was occasioned by the promotion of a 1st Class Clerk whose salary was estimated at \$1,550, and the vacancy being filled with an appointment at \$1,400.

- b.* Caused by promotions arising from changes in the staff.
- c.* Saving caused by not filling up a vacancy and by transfers to higher grades.
- d.* Caused by resignation of Mr Brodie, and promotion of Mr. Stanton.
- e.* Over-estimate.
- f.* Not filled up.

Yours very truly,

J. M. COURTNEY,

Deputy Minister of Finance.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

INLAND REVENUE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Commissioner	3,200 00	3,200 00		
1 Assistant Commissioner.....	2,400 00	2,400 00		
1 Chief Clerk Accountant..... a	2,000 00	2,025 00		25 00
5 1st Class Clerks..... b	7,900 00	7,800 00	100 00	
7 Senior 2nd Class Clerks..... c	8,100 00	8,071 39	28 61	
9 Junior do..... d	7,200 00	5,733 33	1,466 67	
1 Laboratory Clerk.....	700 00	700 00		
Allowance for Private Secretary	400 00	400 00		
2 Messengers..... e	980 00	990 00		10 00
	32,880 00	31,319 72	1,595 28	35 00
1 Minister, authorized by 36 Vic., c. 31.....	7,000 00			
Hon. Jas. C. Aikins, from 1st July, 1881, to 22nd May, 1882.....		6,266 09		
Hon. John Costigan, from 23rd May to 30th June, 1882.....		733 91		
	39,880 00	38,319 72	1,560 28	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a. and e. Under-estimated.

b. c. and d. Over-estimated. The annual increases were required for shorter periods than were calculated, and intended new appointments in the Junior 2nd Class were not made.

Mr. A. Brunel, the Deputy Minister of Inland Revenue, in addition to his salary, received as follows:—

Amount charged to Weights and Measures.....	\$800 00
Member of Civil Service Commission.....	168 00
	<hr/>
	\$968 00

INLAND REVENUE DEPARTMENT,
OTTAWA, 25th October, 1882.

SIR,—In reply to your communication of this day's date, I have the honor to state that the difference between vote and expenditure in respect of Inland Revenue Salaries (Inside Service) arises as follows:—

Mr. W. J. Johnston was estimated for at \$1,800, but was paid only \$1,675; difference, \$125.

Two new officers estimated for at \$700, equal to \$1,400, were appointed only in the latter part of June, 1882.

These two items constitute the chief part of the difference alluded to.

I have the honor to be, Sir,

Your obedient servant,

E. MIALL,
Assistant Commissioner.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

CIVIL GOVERNMENT—Continued.

CUSTOMS DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Commissioner.....	3,200 00	3,200 00		
1 Chief Clerk.....	2,350 00	2,350 00		
1 do Accountant.....	2,400 00	2,400 00		
7 1st Class Clerks.....	11,550 00	8,700 00	2,850 00	
5 Senior 2nd Class Clerks.....	6,050 00	7,474 97		1,424 97
6 Junior do	4,900 00	4,079 16	820 84	
2 3rd Class Clerks.....	1,100 00	2,208 26		1,108 26
Allowance to Private Secretary.	600 00	575 00	25 00	
2 Messengers.....	960 00	869 58	90 42	
1 Minister, authorized by 36 Vic., cap. 31... ..	33,110 00	31,856 97	3,786 26	2,533 23
Hon. M. Bowell.....	7,000 00	7,000 00		
	40,110 00	38,856 97	1,253 03	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

Mr. J. Johnson, the Deputy Minister of Customs, in addition to his salary, received as follows:—

Chairman, Board of Customs, from 1st January, 1879, to 30th June, 1882, at \$800 per annum.....	\$2,800 00
LESS—Paid in 1880-81.....	,000 00
	<u>\$1,800 00</u>

CUSTOMS DEPARTMENT,
OTTAWA, 28th October, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of 25th instant, with statement of appropriation and expenditure for salaries in this Department, and requesting explanation of the differences apparent therein.

I observe that the net excess of appropriation over expenditure amounts to \$1,153.03, and this is accounted for by the deaths of two 1st Class Clerks during the year, and the fact that provision was made for the discharge of their duties by the appointment of Clerks of the lower classes. The following are the changes which have taken place in this staff:—

Five Junior 2nd Class Clerks promoted to the Senior 2nd, 1 3rd Class Clerk promoted to Junior 2nd, 2 new appointments to 3rd Class, 1 Messenger promoted to 3rd Class, 1 Messenger appointed at minimum salary *vice* Messenger promoted, and Private Secretary transferred to outside service, salary \$600, successor receiving only \$300.

I have the honor to be, Sir,
Your obedient servant,

J. JOHNSON,
Commissioner.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

CIVIL GOVERNMENT—Continued.

POST OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Chief Clerk, Secretary.....	2,800 00	2,800 00		
1 do Assistant Secretary.....	2,000 00			
To provide for statutory increase to salary of Assistant Secretary.....	50 00	2,050 00		
4 1st Class Clerks..... <i>a</i>	6,650 00	4,825 00	1,825 00	
7 Senior 2nd Class Clerks..... <i>b</i>	9,500 00	9,316 67	183 33	
17 Junior do..... <i>c</i>	12,550 00	4,166 59	8,383 41	
10 3rd Class Clerks..... <i>d</i>	4,950 00	10,980 62		6,030 62
Probationary Clerks..... <i>e</i>		455 00		455 00
1 Chief Clerk, Accountant.....	2,800 00	2,800 00		
1 do Cashier.....	2,200 00	2,200 00		
1 do Assistant Accountant.....	2,200 00	2,200 00		
1 1st Class Clerk.....	1,650 00	1,650 00		
To provide salary of 1st Class Clerk, from 1st April to 30th June, 1882..... <i>f</i>	450 00	1,050 02		600 02
7 Senior 2nd Class Clerks..... <i>g</i>	8,750 00	4,058 31	4,691 69	
13 Junior do..... <i>h</i>	10,400 00	8,204 07	2,195 93	
3 3rd Class Clerks..... <i>i</i>	1,700 00	5,417 44		3,717 44
Probationary Clerk..... <i>k</i>		50 00		50 00
1 Chief Clerk, Superintendent Money Orders. <i>l</i>	2,200 00	537 48	1,662 52	
To provide salary of Assistant Superintendent, from 1st Oct., 1881, to 30th June, 1882.....	1,500 00	1,500 00		
1 1st Class Clerk.....	1,800 00	1,800 00		
1 1st Class Clerk..... <i>m</i>		390 03		300 03
5 Senior 2nd Class Clerks..... <i>n</i>	6,350 00	6,287 50	62 50	
11 Junior do..... <i>o</i>	9,200 00	6,426 91	2,773 09	
3 3rd Class Clerks..... <i>p</i>	1,650 00	3,616 42		1,966 42
Probationary Clerks..... <i>q</i>		532 25		532 25
1 Chief Clerk, Superintendent Savings Banks.....	2,400 00			
To provide increase of salary of Superintendent, from 1st Oct., 1881, to 30th June, 1882.....	300 00	2,700 00		
1 1st Class Clerk.....	1,700 00			
To provide increase of salary to Assistant Superintendent, from 1st Oct., 1881, to 30th June, 1882.....	75 00	1,775 00		
1 Senior 2nd Class Clerks..... <i>r</i>	1,250 00	1,225 00	25 00	
8 Junior do..... <i>s</i>	6,900 00	5,553 16	1,346 84	
7 3rd Class Clerks..... <i>t</i>	3,250 00	3,709 56		459 56
1 Probationary Clerk..... <i>u</i>	300 00	849 99		549 99
3 Messengers..... <i>v</i>	1,450 00	1,810 00		360 00
Allowance for Private Secretary.....	600 00	600 00		
1 Minister authorized by 36 Vic., c. 31.	112,775 00	104,647 02	23,149 31	15,021 33
Hon. John O'Connor, from 1st July, 1881, to 22nd May, 1882.....	7,000 00		6,266 09	
Hon. John Carling, from 23rd May to 30th June, 1882.....		733 91		
Amount charged to Vote for extension of Staff.....	119,775 00	111,647 02	8,127 98	
			1,037 25	
			7,090 73	

Mr. W. H. Griffin, the Deputy Postmaster-General, in addition to his salary, received as follows:—

As Chairman of Civil Service Board, under the Civil Service Act of 1860..... \$400 00

Mr. White also received in addition to his salary:

As member of Civil Service Commission..... 313 00

\$713 00

a. There were only three employed, and their annual increase though estimated for the whole year, was only required for six months.

b. Six were employed for the whole year, and two promoted from Junior 2nd Class from 1st June.

c. Only six employed, two of whom to 31st May, when promoted to Senior 2nd Class.

d. Twenty remained in this class, intended promotions to Junior 2nd not having been carried out.

e. New appointments.

f. This promotion was made from 1st October, 1881, instead of from 1st April, 1882, as estimated.

g. Two employed for whole year, one died in September, 1881, one promoted from 1st October, 1881, and one promoted to this class from Junior 2nd, from 1st October, 1881.

h. Eleven employed, one for one month only, one for three months, one for eleven months, the balance the whole year.

j. Eleven remained in this class, intended promotions not having been carried out.

k. New appointment from 1st May.

l. Superintendent died in September, no successor was appointed, the control having been vested in Superintendent of Savings Banks, whose salary was increased to cover the additional service.

m. This promotion was made from 1st April, 1882.

n. Annual increases though estimated for the whole year, were only required in two cases for six months, and in one case for three months.

o. Only nine employed, two of whom were only promoted into this class from 1st April, 1882.

p. Seven remained in this class, intended promotions not having been carried out.

q. New appointments from 1st January, 1882.

r. The annual increase though estimated for the whole year, was only required for six months.

s. Two intended promotions estimated for the whole year, were only made on 30th September, 1881, and 1st April, 1882, respectively, one was only appointed on 1st June, 1882, and one did not work full time.

t. Eleven employed, three of whom served broken periods.

u. Three employed instead of one as estimated.

v. Four employed instead of three as estimated.

POST OFFICE DEPARTMENT,

OTTAWA, 26th October, 1882.

SIR,—I am directed to acknowledge the receipt of your letter of the 25th instant, enclosing the appropriation statement of this Department's last year's salary expenditure, for explanation of the causes of the difference between the sub-heads of grant and the corresponding expenditure, and in reply to state that the difference arises from promotions and other changes that were estimated for, but not carried into effect.

I have the honor to be, Sir,
Your obedient servant,

WM. WHITE,
Secretary.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

AGRICULTURE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expend ture compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head	3,200 00	3,200 00		
1 Secretary.....	2,450 00	2,450 00		
3 1st Class Clerks	<i>a</i> 4,650 00	4,504 02	145 98	
3 Senior 2nd Class Clerks.....	<i>b</i> 4,000 00	4,050 00		50 00
1 Junior do	800 00	800 00		
1 3rd Class Clerk.....	450 00	450 00		
1 Attaché, on special service.....	<i>c</i> 1,350 00	1,400 00		50 00
1 Probationary Clerk.....	<i>d</i> 300 00		300 00	
1 Office Keeper.....	<i>e</i> 500 00		500 00	
Allowance for Private Secretary.....	600 00	600 00		
2 Messengers.....	<i>f</i> 830 00	1,360 41		530 41
1 Chief Clerk.....	2,200 00	2,200 00		
1 1st Class Clerk	<i>g</i> 1,400 00	1,425 00		25 00
3 Senior 2nd Class Clerks.....	<i>h</i> 3,950 00	5,972 75		2,022 75
4 Junior do	<i>j</i> 3,400 00	3,029 91	370 09	
4 3rd Class Clerks.....	<i>k</i> 2,640 00	1,313 35	1,326 65	
1 Probationary Clerk.....	<i>l</i> 300 00		300 00	
1 Model Repairer.....	450 00	450 00		
2 Model Keepers.....	900 00	900 00		
	34,370 00	34,105 44	2,942 72	2,678 16
1 Minister, authorized by 36 Vic., c. 31	7,000 00			
Hon J. H. Pope		7,000 00		
	41,370 00	41,105 44	264 56	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a, d, e, j, k and l. Over-estimated.

b, c and g. The annual increases not estimated for.

f. Four Messengers employed, one for June only.

h. Three promotions from Junior 2nd to this class, at \$1,100.00 each, making six in the class instead of three as estimated.

DEPARTMENT OF AGRICULTURE,

OTTAWA, November 8, 1882.

SIR,—In reply to your letter of the 25th October, enclosing the appropriation statement of last year's salary expenditure, I have to state that the difference between the sub-heads of grant and the corresponding expenditures is apparently caused by the promotion of Clerks from one class to another.

I have the honor to be, Sir,

Your obedient servant,

JOHN LOWE,

Secretary.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

MARINE AND FISHERIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy-Head.....	3,200 00	3,200 00		
1 Chief Clerk, Commissioner of Fisheries.....	2,400 00	2,400 00		
1 do Accountant.....	2,250 00	2,250 00		
1 do	2,250 00	2,250 00		
2 1st Class Clerks.....	3,600 00	3,600 00		
4 Senior 2nd Class Clerks..... <i>a</i>	5,100 00	4,000 00	1,100 00	
9 Junior do	8,050 00	8,726 55		676 55
4 3rd Class Clerks..... <i>c</i>	2 150 00	2,172 91		22 91
Allowance for Private Secretary.....	300 00	300 00		
2 Messengers.....	890 00	890 00		
	30,190 00	29,789 46	1,100 00	699 46
1 Minister, authorized by 36 Vic., cap. 31	7,000 00			
Hon. J. C. Pope.....		7,000 00		
	37,190 00	36,789 46	400 54	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a. Owing to the death of one, the amount estimated was not paid.

b. Three new appointments made in the latter part of the year, and one from 23rd July, 1881.

c. Appointment of one as a 3rd Class Clerk, from 15th June, 1882.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

PUBLIC WORKS DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Chief Clerk Secretary..... <i>a</i>	1,850 00	1,825 00	25 00	
1 Chief Engineer.....	3,000 00	3,000 00		
1 Chief Architect..... <i>b</i>	3,000 00	3,000 00		
1 Chief Clerk, Accountant..... <i>c</i>	1,900 00	1,875 00	25 00	
3 do Engineering Branch.....	1,850 00	1,850 00		
4 1st Class Clerks..... <i>d</i>	4,700 00	3,475 00	1,225 00	
1 Senior 2nd Class Clerks..... <i>e</i>	4,750 00	4,999 63		249 63
4 Junior do..... <i>f</i>	2,550 00	3,530 87		980 87
3 3rd Class Clerks..... <i>g</i>	2,100 00	1,680 83	419 17	
Allowance for Private Secretary..... <i>h</i>	600 00	208 30	391 70	
2 Messengers..... <i>j</i>	1,000 00	786 87	213 13	
	30,500 00	29,431 50	2,299 00	1,230 50
1 Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Sir H. Langevin, C.B., K.C.M.G.....		7,000 00		
	37,500 00	36,431 50	1,068 50	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

- a* and *c*. Statutory increases estimated for whole year, but paid for half year only.
d. \$1,20 voted for a Law Clerk. Position still vacant.
e. One Clerk appointed at \$1,100, and another one transferred to Junior 2nd Class.
f. One Clerk transferred from Senior 2nd Class, and another one appointed at \$700.
h. Salary paid from 1st February only.
j. One Messenger promoted to 3rd Class.
b. \$322 besides this amount was paid to the new holder of this office which amount is charged against the vote for new appointments of \$5,000.
g. Three appointed only from 1st June, 1882. Two paid for whole year.
j. One Messenger was employed at rate of \$330, but was promoted to 3rd class from 23rd May, 1882.

Mr. A. J. Kingston, in addition to his salary, received for extra work in Office of Secretary of State, \$34.85.

DEPARTMENT OF PUBLIC WORKS,
OTTAWA, 8th November, 1882.

SIR,—I am directed to return herewith the appropriation statement of this Department's last year's salary expenditure enclosed, for explanation, with your letter of the 25th ultimo; and to draw your attention to the Accountant's notes thereon.

I have the honor to be, Sir,
Your obedient servant,

F. H. ENNIS,
Secretary.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

RAILWAYS AND CANALS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy.....	4,100 00	4,100 00		
1 Chief Clerk, Secretary.....	2,400 00	2,400 00		
1 do Accountant..... <i>a</i>	2,200 00	2,212 50		12 50
1 do <i>b</i>	1,900 00	1,862 50	37 50	
1 Chief Engineer, Canals.....	4,500 00	4,500 00		
1 do Government Railways in operation	4,000 00	4,000 00		
7 1st Class Clerks <i>c</i>	11,200 00	10,425 00	775 00	
1 Senior 2nd Class Clerk..... <i>d</i>	1,400 00	2,139 44		739 44
7 Junior do <i>e</i>	6,450 00	5,737 64	712 36	
2 3rd Class Clerks..... <i>f</i>	950 00	866 67	83 33	
Allowance for Private Secretary.....	600 00	600 00		
2 Messengers <i>g</i>	884 00	840 00	44 00	
	40,584 00	39,683 75	1,652 19	751 94
1 Minister, authorized by 36 Vic., c. 31.....	7,000 00			
Hon. Sir Charles Tupper, C.B., K.C.M.G.....		7,000 00		
	47,584 00	46,683 75	900 25	

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a. Under-estimated. Promoted to 1st grade from 1st April, 1882.

b, c, f and g. Over-estimated. Annual increases in some cases estimated for whole year, and only required for three months.

d. Caused by promotions from Junior 2nd to this class, and appointment of one *vice* another resigned.

Mr. C. Schrieber, in addition to his salary, received as
Engineer-in-Chief, Pacific Railway. \$1,500 00

Mr. L. K. Jones, in addition, received as Private Secretary
to C. Schrieber 100 00

Mr. T. Cross, in addition, received for translating in office
of Secretary of State 5 00

\$1,605 00

DEPARTMENT OF RAILWAYS AND CANALS,

OTTAWA, November 3rd, 1882.

SIR,—In reply to your letter of the 25th ultimo, requesting information with reference to the differences between the sub-heads of grant and the corresponding expenditure in the appropriation statement of this Department of last year's salary expenditure, I have the honor to transmit you a copy of statement with necessary explanations attached.

I am, Sir,

Your obedient servant,

A. P. BRADLEY,

Secretary.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

EXTENSION OF STAFF.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet the possible amount required for new appointments, by an extension of the Staff or by any other change.....	5,000 00			
Militia and Defence:—1 3rd Class Clerk, part of the year		59 68		
Interior:—2 3rd Class Clerks, for year.....		1,300 00		
Post Office Department:—Probationary Clerks, for parts of the year.....		1,037 25		
Public Works:—Chief Architect, from 1st November to 9th December, 1881.....		322 00		
	5,000 00	2,718 93	2,281 07	
Civil Service Board.....	600 00			
Salaries of Chairman and Secretary		600 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

RECAPITULATION.

CIVIL GOVERNMENT for the Year 1881-82.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salary of the Governor-General	48,666 66	48,666 63		
do Lt.-Governor of Ontario	10,000 00	10,000 00		
do do Quebec	10,000 00	10,000 00		
do do Nova Scotia	9,000 00	9,000 00		
do do New Brunswick	9,000 00	9,000 00		
do do Manitoba & Keewatin	10,000 00	10,000 00		
do do N.-W. Territories	7,000 00	4,110 88		
do do British Columbia	9,000 00	9,000 00		
do do P. E. Island	7,000 00	7,000 00		
do 12 Ministers at \$7,000 each	84,000 00	84,000 00		
do Premier	8,000 00	8,000 00		
do Governor-General's Secretary	2,400 00	2,400 00		
do Auditor-General	3,200 00	3,200 00		
do High Commissioner of Canada	10,000 00	10,000 00		
Authorized by special Acts	227,266 66	224,377 51		
Governor-General's Secretary's office	11,100 09	10,449 80		
Privy Council	14,712 50	14,152 44		
Justice	14,705 00	14,318 21		
do Penitentiaries Branch	5,350 00	5,183 33		
Militia and Defence	35,740 00	34,865 21		
Secretary of State	39,660 00	39,194 93		
Interior	54,680 00	43,914 95		
do Indian Branch	19,100 00	17,835 12		
Auditor-General	18,825 00	18,782 85		
Finance	52,925 00	51,694 90		
Treasury Board	2,750 00	1,000 00		
Inland Revenue	32,880 00	31,319 72		
Customs	33,110 00	31,856 97		
Postmaster-General	112,775 00	103,609 77		
Agriculture	34,370 00	34,105 44		
Marine and Fisheries	30,190 00	29,789 46		
Public Works	30,500 00	29,431 50		
Railways and Canals	40,584 00	39,683 75		
Extension of staff, new appointments, &c.	5,000 00	2,718 93		
Civil Service Board	600 00	600 00		
Departmental Contingencies	141,250 00	162,061 61		
Stationery Office for Stationery	5,000 00	4,172 47		
Contingent expenses of High Commissioner of Canada in London	5,250 00	5,085 25		
Total	968,223 16	950,204 12		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,
JOHN B. SIMPSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES.

THE GOVERNOR GENERAL'S OFFICE.

ACCOUNT of sums expended, compared with the sums granted. for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Subscriptions to newspapers.....			16,000	00		
Advertising in do		810 01				
		109 41				
Books of reference..... a				919 42		
Telegraphing and telephones—				297 82		
Montreal Telegraph Co.....	428	70				
Dominion do	76	53				
Western Union do	231	25				
G. N. Western do	966	88				
Canada Mutual do	38	24				
Lt.-Col. De Winton	251	68				
Major Chater.....	14	06				
			2,007	34		
Bell Telephone Co.....		215 00				
				2,222 34		
Postages, freight and express charges—						
Postmaster, Quebec	25	39				
do Halifax	14	93				
do Ottawa.....	200	39				
do Winnipeg... ..	109	52				
do Montreal.....	7	31				
Lt.-Col. De Winton	0	10				
			357	64		
Freight and express charges.....		25 07				
				382 71		
Travelling expenses, including cab hire—						
His Excellency the Governor Gen- eral travelling expenses.....		5,000 00				
Sir Patrick L. McDougall, K.C.M.G., travelling expenses.....		74 85				
Lt.-Col. De Winton, travelling expenses..... b	298	45				
Lt.-Col. De Winton, cab hire	36	75				
			335	20		
Lt.-Col. Stuart, trav. expenses....	190	00				
do cab hire.....	30	50				
			220	50		
W. Campbell, trav. expenses... c		501 26				
C. J. Jones do		150 00				
J. C. Barker do		18 95				
H. G. Clarke do		399 05				
G. Carpenter do		468 78				
Thomas Rogers do		15 00				
W. Ackland do ... d		10 00				
Sundry persons, cab hire.....		86 60				
				7,280 19		
Carried forward.....			16,000	00	11,402	48

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE GOVERNOR GENERAL'S OFFICE—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....			16,000 00	11,102 48		
Extra Clerks..... <i>e</i>				288 00		
Translating.....				11 05		
Petty expenses..... <i>f</i>				20 02		
Orderlies—						
H. G. Clarke.....	503 67					
Thos. Rogers.....	433 29					
W. Cherry.....	74 00					
W. Ackland.....	46 00					
J. Morris.....	8 00					
Extra Orderlies.....	10 00					
		1,074 96				
Uniforms.....		130 82				
				1,205 78		
Engraving and lithographing.....				6 00		
Drawing plan of Diploma..... <i>g</i>				15 00		
Sundries—						
Telegraphic messages, postages and cab hire..... <i>h</i>		20 80				
Goods.....		0 40				
Repairs.....		12 80				
Telegraph boys.....		3 00				
				37 00		
Stationery Office—						
Stationery.....		317 98				
Books of reference.....		7 00				
				324 98		
Queen's Printer—						
Paper, printing and binding.....				290 77		
			16,000 00	13,301 08	2,698 92	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,
THOS. PORTER.

a. Order in Council of the 17th November, 1877, requires that books should be purchased through the Government Stationery Office.

b. Subsistence charged at rate of \$5 per day should be certified as actual disbursements, if such.

(The whole question of travelling expenses will be submitted by Lt.-Col. De Winton on his return.—T. Ross, Acct. of Con.)

c. Subsistence charged at rate of \$2 per day should be certified as actual disbursements.

(Mr. Campbell, on his return to Ottawa, will certify.—T. Ross, Acct. of Con.)

d. Details required. (This man has been discharged.—T. Ross, Acct. of Con.)

e. The payments of \$22 and \$8 to C. C. Rogers, a Clerk upon the staff of the Department of the Interior, appear to be in contravention of 31 Vic., cap. 34, sec. 23.

(The Treasury Board have sustained the legality of such payments.—T. Ross, Acct. of Con.)

f. Balance of advance for petty expenses has been accounted for in vouchers rendered with accounts of 1882-83.

g. This does not appear to be, properly speaking, a charge against Civil Government Contingencies.

h. Amounts paid under sub-heads of Telegrams, &c., are not distinguished.

(Attention has been called to this. It will be attended to in the future.—T. Ross, Acct. of Con.)

OFFICE OF THE GOVERNOR-GENERAL'S SECRETARY,

OTTAWA, 26th October, 1882.

SIR,—In reply to your letter of the 13th instant, I have the honor to inform you that the chief causes in the difference between grant and expenditure in the contingent account of this office for the year ending 30th June, 1882, is chiefly due to the items under the heads of telegrams, postages, freight and travelling expenses being much less during the past year than anticipated.

It is unlikely so large a balance will appear in 1883.

I have the honor to be, Sir,

Your most obedient servant,

C. STUART,

for Governor-General's Secretary.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE PRIVY COUNCIL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated	More than Est mated
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....			3,000 00	754 14		
Books of reference <i>a</i>				47 95		
Telegraphing and Telephones—						
Montreal Telegraph Co.....	7 98					
Dominion do	1 14					
G. N.-Western do	117 12					
Hon. A. W. McLelan.....	30 65					
		156 89				
Montreal Telegraph Co., hire of telephone		15 00		171 89		
Postages, Postmaster, Ottawa.....				52 55		
Travelling expenses, including cab hire—						
Hon. A. W. McLelan, travelling expenses	191 00					
Hon. A. W. McLelan, cab hire.	15 50					
		206 50				
L. J. Burpee, travelling expenses		14 10				
F. K. Bennett do		6 10				
Sundry persons, cab hire.....		30 00				
				256 70		
Extra Clerks.....				589 50		
Petty expenses..... <i>b</i>				5 00		
Translating.....				20 00		
Sundries—						
Washing towels.....		65 00				
Ice		9 68				
Repairs		1 50				
				76 18		
Stationery Office—						
Stationery		360 34				
Books of reference.....		67 15				
				427 49		
Queen's Printer—						
Paper, printing and binding.....				329 48		
			3,000 00	2,730 88	269 12	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that books should be purchased through the Government Stationery Office.

b. Details have not been furnished. Expenditure was made by the late Clerk of the Privy Council.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

DEPARTMENT OF JUSTICE.

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....			3,500 00	525 56		
Books of reference..... <i>a</i>				304 64		
Telegraphing and telephones—						
Montreal Telegraph Co.....	181 05					
Dominion do	29 16					
G. N.-Western do	565 19					
Canada Mutual do	11 04					
H. G. Hopkirk.....	0 55					
		786 99				
Bell Telephone Co.....		65 00				
Postages, freight and express charges				851 99		
Postmaster, Ottawa.....	89 83					
G. L. Foster.....	0 90					
		90 73				
Freight and express charges		2 80				
Travelling expenses, including cab-hire—				93 53		
Sir Alex. Campbell, trav. expenses	123 40					
do cab-hire.	50 80					
		174 20				
Z. A. Lash, trav. expenses... <i>b</i>		34 85				
H. G. Hopkirk do		294 40				
Sundry persons, cab-hire.....		21 85				
				525 30		
Extra Clerks.....				267 92		
Petty expenses.....				15 99		
Extra Messengers..... <i>c</i>				46 00		
Engraving and lithographing.....				24 00		
Stationery outside of Stationery Office..... <i>d</i>				3 25		
Sundries—						
Goods.....		22 56				
Furniture..... <i>e</i>		4 50				
Ice		16 13				
Cartage		1 00				
Labo		0 30				
Washing towels.....		24 00				
Telegraph boys.....		3 00				
Newspapers.....		0 25				
Stationery Office—				71 74		
Stationery.....		626 43				
Books of reference.....		1 60				
Queen's Printer—				628 03		
Paper, printing and binding.....				396 57		
			3,500 00	3,754 52		254 52

I certify that this account has been examined under my directions and is correct.

Examined,
THOS PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that books should be purchased through the Government Stationery Office.

b. \$19.35 for hotel expenses should be certified as actual disbursements (left the Service, called upon for certificate T. Ross, A. of C.).

c. In the payment of a gratuity of \$10 to Extra Messengers, the time should be stated for which the services of the temporary Messengers were paid.

d. Order in Council of the 13th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

e. 31 Vic., cap. 35, sec. 2, provides that furniture shall be supplied by the Department of Public Works.

DEPARTMENT OF JUSTICE,

OTTAWA, October 20th, 1882.

SIR,—In answer to your communication of the 13th instant, asking for information as to the cause of difference between the estimate and expenditure on account of Civil Government contingencies, I have the honor to state that I am informed by the officers of the Department that it was not found possible to reduce the amount of telegraphing and travelling expenses, as compared with the previous year, as much as was anticipated.

The work of an extremely long Session made the employment of Extra Clerks necessary.

On account of the illness of one of the Messengers it was necessary to employ an Extra Messenger.

If you think that the over expenditure is a matter of sufficient importance, and you desire me to do so, I will refer the matter to my predecessor. Personally I have no knowledge of the matter.

Your obedient servant,

GEO. W. BURBIDGE,
Deputy Minister of Justice.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—Continued.

DEPARTMENT OF JUSTICE—PENITENTIARY BRANCH.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ ts.
Subscription to newspapers.....	13 00	2,250 00			
Advertising in do	12 00				
Telegraphing—			25 00		
Montreal Telegraph Co.....	55 10				
Dominion do	1 14				
G.N.-Western do	162 78				
Cleaning offices			219 02		
Travelling expenses—			25 00		
J. G. Moylan.....	1,329 70				
Geo. L. Foster	247 66				
W. W. Walkem	5 00				
Sundries, goods			1,582 36		
Stationery Office—			4 00		
Stationery	120 89				
Books	0 20				
Queen's Printer, printing, paper and binding			121 09		
			85 00		
		2,250 00	2,061 47	188 53	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,
THOS. PORTER.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

MILITIA AND DEFENCE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....		6,000 00	567 00		
Books of reference..... <i>a</i>	83 63				
Maps..... <i>a</i>	14 50				
Telegraphing :—			98 13		
Montréal Telegraph Co.....	255 17				
Dominion do	199 02				
G. N. Western do	654 04				
Canada Mutual do	37 48		1,145 71		
Postages—Postmaster, Ottawa.			157 08		
Travelling expenses, including cab- hire :—					
Hon. A. P. Caron, travel- ling expenses.....\$370 74					
Hon. A. P. Caron, cab-hire 550 50					
	921 24				
Lt.-Col. Panet, travelling expenses.....	164 41				
A. Benoit, travelling ex- penses.....\$158 50					
A. Benoit, cab-hire. 11 25					
	169 75				
B. Sulte, travelling expenses....	11 00				
F. E. P. Aldrich do	59 25				
S. Lelièvre do	50 00				
			1,375 65		
Extra Clerks.....			1,215 77		
do Messengers.....			38 75		
Stationery, outside of Stationery Office..... <i>b</i>			3 25		
Sundries :—					
Goods.....	39 60				
Repairs.....	1 50				
Picture frames..... <i>c</i>	20 00				
Filters	5 50				
Washing towels.....	23 25				
Ice.....	12 90				
Photographic views.....	8 00				
			110 75		
Stationery Office :—					
Stationery.....	1,018 27				
Books of reference.....	104 85				
Queen's Printer :—					
Paper, printing and binding.....			1,123 12		
			1,186 36		
		6,000 00	7,021 57		1,021 57

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these should be purchased through the Government Stationery Office.

b. Order in Council of the 18th June, 1869, requires that all stationery be procured from the Government Stationery Office.

c. 31 Vic. cap. 35, sec. 2, provides that Furniture and Fittings shall be supplied by the Department of Public Works.

(The Deputy-Minister's attention has been called to this account.—T. Ross, A. of C.)

DEPARTMENT OF MILITIA AND DEFENCE,

OTTAWA, October 31st, 1882.

SIR,—In reply to your communication of the 13th instant, requesting an explanation with reference to the excess of expenditure Civil Government contingencies, 1881-82, over the appropriation, I beg to state that the only explanation I can give is that it is impossible to estimate the actual amount which may be required for the departmental services during any year; hence the estimates and appropriations for 1881-82 have been found inadequate to meet the requirements of the Service for that year.

I have the honor to be, Sir,

Your obedient servant,

C. EUG. PANET,

Deputy Minister of Militia and Defence.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

DEPARTMENT OF SECRETARY OF STATE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant	
				Less than Estimated.	More than Estimated
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....		7,000 00	604 28		
Books of reference <i>a</i>			72 01		
Telegraphing—					
Montreal Telegraph Co.....	136 64				
Dominion do	34 43				
Great North-Western Telegraph Co.....	543 72				
Canada Mutual do	25 73				
T. O'Keefe	0 75				
			741 27		
Postages, Freight and Express charges—					
Postmaster, Ottawa.....	139 35				
Freight and express charges	33 87				
			173 22		
Travelling expenses, including cab hire—					
Hon J. A. Mousseau, travelling expenses \$500 00					
Hon J. A. Mousseau, cab hire 331 00					
	831 00				
G. Emond, travelling expenses.....	183 40				
Sundry persons, cab hire	26 50				
			1,040 90		
Extra Clerks <i>b</i>			1,621 71		
Extra Messengers			548 00		
Sundries—					
Goods	11 20				
Washing towels	48 00				
Postage stamps.....	0 48				
Telegraph boys	3 00				
Furniture	17 50				
Cartage	340 00				
Photographic views.....	17 00				
Ice.....	26 13				
Repairs.....	4 50				
			487 81		
Stationery Office—					
Stationery	858 12				
Books of reference	136 45				
			994 57		
Queen's Printer—					
Paper, printing and binding			661 14		
		7,000 00	6,924 91	75 09	

I certify that this account has been examined under my directions, and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Books should be purchased through the Government Stationery Office, as required by Order in Council of the 17th November, 1877.

b. Payments, included in this expenditure, of \$5 to T. Cross, upon the staff of the Department of Railways and Canals, and of \$34.88 to A. G. Kingston, upon the staff of the Department of Public Works, appear to be in contravention of Sec. 23 of the Civil Service Act of 1868.

(Treasury Board have sustained such payments.—T. Ross, A. of C.)

c. Furniture should be supplied by the Department of Public Works, as provided by 31 Vic., Cap. 35, Sec. 2.

CONTINGENCIES,
OTTAWA, 31st December, 1881.

SIR,—I have the honor to transmit the enclosed voucher which has been presented to me for payment.

As there are doubts as to the legality of such accounts, I have to request that I may be furnished with instructions from you as to the course I am to follow when these demands are made upon contingencies.

I have the honor to be, Sir,
Your obedient servant,

THOS. ROSS,
Accountant of Contingencies.

J. L. McDougall, Esq.,
Auditor-General.

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, 4th January, 1882.

SIR,—In reply to your letter of the 31st ult., which accompanied Mr. A. G. Kingston's account for extra work in the Department of the Secretary of State, I have the honor to say that, in my opinion, the 23rd section of 31st Vic., cap. 34, makes the payment of the account illegal, Mr. Kingston being a Clerk in another Department.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDougall,
Auditor-General.

Thos. Ross, Esq.,
Accountant of Contingencies.

TREASURY BOARD, CANADA.
OTTAWA, 25th January, 1882.

SIR,—I have the honor to inform you that the Honorable the Treasury Board have decided, on the report of the Department of Justice, to pay the amount of the claim of Mr. A. G. Kingston for extra work.

I have the honor to be, Sir,
Your obedient servant,

J. M. COURTNEY,
Secretary.

Thos. Ross, Esq.,
Accountant of Contingencies.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

DEPARTMENT OF THE INTERIOR.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Subscriptions to newspapers.....			8,000 00	458 88		
Books of reference..... <i>a</i>		17 50				
Maps..... <i>a</i>		23 35		40 85		
Telegraphing—						
Montreal Telegraph Co.....		156 51				
Dominion do		100 80				
G. N. Western do		556 55				
Canada Mutual do		30 72				
Hon. D. L. McPherson, refund cable.....		5 00				
Postages, freight and express charges—				849 58		
Postmaster, Ottawa		759 97				
Freight and express charges.....		3 75				
Travelling expenses, including cab hire—				763 72		
Sir J. A. Macdonald—						
Travelling expenses to England	1,508	25				
Personal do		540 80				
Cab hire.....		277 75				
		2,326 80				
Hon. D. L. McPherson, cab hire...		11 50				
Col. Dennis, travelling expenses..	7	80				
do cab hire.....		42 75				
		50 55				
L. Russell do		36 75				
Frederick White, travelling ex- penses..... <i>b</i>	224	00				
Frederick White, cab hire.....		60 25				
		284 25				
A. M. Burgess do		15 75				
F. W. Smith, travelling expenses.		115 05				
Sundry persons, cab hire.....		165 10				
				3,005 75		
Extra Clerks.....				558 00		
Extra Messengers.....				811 85		
Engraving, printing, binding and lithographing.....				201 25		
Stationery outside of Stationery Office				1 75		
Sundries—						
Goods.....		56 46				
Repairs.....		14 50				
Ice		46 13				
Cartage		6 05				
Postage stamps.....		12 00				
Furniture..... <i>d</i>		4 75				
Washing towels.....		24 00				
Marking do		2 00				
Telegraph boys.....		3 00				
				168 89		
Carried forward.....			8,000 00	6,860 52		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

DEPARTMENT OF THE INTERIOR—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward			8,000 00	6,860 52		
Stationery Office—						
Stationery		2,709 07				
Books of reference	161 04					
Maps	14 00					
		175 04		2,884 11		
Queen's Printer—						
Paper, printing and binding				4,271 55		
			8,000 00	14,016 18		6,016 18

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

a. These should be purchased through the Government Stationery Office, as required by Order in Council of the 17th November, 1877.

b. Refunded.

c. Order in Council of the 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

d. 31 Vic., cap. 35, sec. 2, provides that furniture shall be supplied by the Department of Public Works.

DEPARTMENT OF THE INTERIOR,

OTTAWA, 4th November, 1882.

SIR,—I have the honor, by direction of the Minister of the Interior, to acknowledge the receipt of your letter of the 15th ult., respecting the excess of expenditure over appropriation in the matter of the contingencies of this Department for the year ended 30th June, 1882.

The unforeseen expenses in connection with the visit to Europe of the Minister will account for a portion of the excess, while the extraordinary increase of the Dominion Lands business, rendering necessary a considerable unexpected outlay for maps, printing and Extra Clerks and Messengers, made it absolutely impossible that the sum required to meet contingent expenses for a year in advance could have been correctly estimated.

I may add that, with a view to meeting the anticipated but necessarily indefinite increase, both in kind and extent, of contingent expenditure, that must attend the expansion of the business of this Department, a comparatively large sum was asked for in the Departmental estimates, but the amount was subsequently cut down in such wise as to make an over-expenditure unavoidable.

I have the honor to be, Sir,

Your obedient servant,

A. M. BURGESS,
Secretary.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

DEPARTMENT OF INDIAN AFFAIRS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$
			cts.		cts.
			2,500 00		
Subscriptions to newspapers	69	25			
Advertising in do	10	00			
			79 25		
Books of reference	<i>a</i>	18 50			
Maps	<i>a</i>	6 60			
			25 10		
Freight and express charges			5 40		
Wages of Charwomen	<i>b</i>		150 00		
Travelling expenses, including cab hire—					
L. Vankoughnet, travelling expenses		\$61 30			
L. Vankoughnet, cab hire		24 94			
		86 24			
Sundry persons do		11 50			
			97 74		
Extra Clerks			1,378 28		
do Messengers			589 50		
Special Constables			7 50		
Engraving and lithographing			141 55		
Sundries—					
Goods		30 26			
Repairs		0 25			
Cartage		4 00			
Washing towels		18 00			
			52 51		
Stationery Office—					
Stationery		642 18			
Books of reference.		\$8 35			
Maps		6 00			
		14 35			
Queen's Printer—					
Paper, printing and binding			656 53 ^a		
			989 05		
		2,500 00	4,172 41		1,672 41

I certify that this account has been examined under my directions, and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

b. Authority for this expenditure was obtained by Order in Council of the 10th November, 1882.

DEPARTMENT OF INDIAN AFFAIRS,
OTTAWA, 28th October, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 13th instant, enclosing a statement of the expenditure of this Department for Civil Government contingencies as compared with the estimates for the year ended 30th June, 1882, and requesting explanations as to the causes of difference between grant and expenditure.

In reply, I beg to state that the difference between the grant and expenditure is the result of the increased business of the Department, demanding the employment of extra clerks and necessitating a larger expenditure on that account than was anticipated when the estimates were framed. The removal of this Department from the eastern block to the building it at present occupies also entailed expense which was unforeseen.

I have the honor to be, Sir,
Your obedient servant,

L. VANKOUGHNET,
Deputy of the Superintendent-General of Indian Affairs.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

OFFICE OF THE AUDITOR-GENERAL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Subscription to newspapers			2,600 00	108 38		
Books of reference..... <i>a</i>				12 00		
Telegraphing and Telephones—						
Montreal Telegraph Co.....	4	82				
Dominion do	5	97				
Great North-Western Telegraph Co	5	50				
Auditor-General	0	25				
			16 54			
Bell Telephone Co		40 00				
Postages, Freight and Express charges—				56 54		
Postmaster, Ottawa.....		86 65				
Express charges		0 50				
Travelling expenses, including cab hire—				87 15		
J. L. McDougall, trav. expenses to and from Winnipeg.....		180 50				
Sundry persons, cab hire		4 75				
				185 25		
Legal advice.....				80 00		
Extra Clerks.....				1,003 00		
Engraving and lithographing.....				48 00		
Sundries—						
Goods		41 31				
Filter		2 75				
Ice		6 45				
Washing towels.....		16 00				
Telegraph and telephone boys..		5 00				
				71 51		
Stationery Office—						
Stationery office		396 76				
Books of reference.....	11	20				
Maps	2	50				
			13 70			
Queen's Printer—				410 46		
Paper, printing and binding				436 32		
			2,560 00	2,498 61	1 39	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that Books should be purchased through the Government Stationery Office.

b. 31 Vic., cap. 35, sec. 2, provides that furniture and fittings shall be supplied by the Department of Public Works.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE FINANCE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.			Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
			8,000 00			
Subscriptions to newspapers.				738 44		
Books of reference..... <i>a</i>				49 75		
Telegraphing and telephones—						
Montreal Telegraph Co.....	454	63				
Dominion do	155	43				
Anglo-American do	16	77				
G. N. Western do	1,785	36				
Canada Mutual do	21	91				
Bank of Montreal, refund cable ...	1	25				
		2,435 35				
Bell Telephone Co.....		92 50		2,527 85		
Postage, freight & express charges—						
Postmaster, Ottawa.....		497 08				
Freight and express charges.....		23 25				
				520 33		
Travelling expenses, including cab hire—						
Sir S. L. Tilley, trav. expenses....	375	50				
do cab hire	5	50				
		381 00				
J. M. Courtney, trav. expenses....	85	20				
do cab hire	19	50				
		104 70				
F. Toller, trav. expenses.....		25 00				
G. Y. Crookshank, trav. expenses		184 25				
Sundry persons, cab hire.....		54 35				
				749 30		
Extra Clerks.....				1,580 00		
Translating.....				3 00		
Engraving and lithographing.....				757 15		
Special—						
Enquiries relative to iron industries..... <i>b</i>		260 00				
Tabulated Statement of Bank Returns..... <i>c</i>		50 00				
				250 00		
Sundries :						
Goods		48 64				
Ice		6 45				
Repairs.....		3 45				
Washing towels.....		40 50				
Telegraph boys.....		3 00				
				102 04		
Carried forward.....			8,000 00	7,277 86		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE FINANCE DEPARTMENT—Concluded.

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			8,000	00	7,277	86
Stationery Office—						
Stationery.....		1,396	98			
Books of reference.....	149	74				
Maps.....	2	00				
		151	74	1,548	72	
Queen's Printer—						
Paper, printing and binding.....				2,048	45	
			8,000	00		2,875
				10,875	00	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that books should be purchased through the Government Stationery Office.

b. This does not appear to be, properly speaking, a charge against Civil Government Contingencies under the Act.

c. Number of days' services and rate per day in preparing this Statement have not been furnished as required by Section 19 of the Civil Service Act of 1868.

FINANCE DEPARTMENT,
OTTAWA, 26th October, 1882.

MY DEAR SIR,—In reply to your letter of the 24th instant, asking for an explanation of the variation between estimate and expenditure of the contingencies of this Department, I have the honor to state that the over-expenditure arose from extra expenditure being incurred for stationery, printing and telegrams, and that during the present year Parliament has been asked for an increased sum to cover the Departmental contingencies.

Your very truly,
J. M. COURTNEY,
Deputy Minister of Finance.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE CUSTOMS DEPARTMENT.

ACCOUNT of sums expended, compared with the sum granted, for the year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....		610 77	9,000 00			
Advertising in do		357 52		968 29		
Books of reference..... a		113 50				
Maps..... a		8 00		121 50		
Telegraphing—						
Montreal Telegraph Co.....		399 45				
Dominion do		114 48				
Great North Western Telegraph Co.....		1,721 23				
Canada Mutual Telegraph Co...		54 98		2,290 14		
Postages, freight and express charges—						
Postmaster. Ottawa.....	158 87					
J. M. Bowell.....	0 72					
		159 59				
Freight and express charges ...		81 49		241 08		
Travelling expenses, including cab hire—						
Hon. M. Bowell, travelling ex- penses	181 25					
Hon. M. Bowell, cab hire	22 75					
		204 00				
Sundry persons, cab hire.....		11 75		215 75		
Copying				4 00		
Engraving and lithographing.....				90 50		
Sundries—						
Goods		49 85				
Caligraph.....		80 00				
Ice.....		9 68				
Photographic views		5 00				
Washing towels.....		21 00				
Repairs.....		2 00				
Cartage		13 20				
Telegraph boys.....		4 25		184 98		
Stationery Office—						
Stationery		1,028 38				
Books of reference.		12 25				
Queen's Printer—				1,040 63		
Paper, printing and binding....				1,241 89		
			9,000 00	6,398 76	2,601 24	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these should be purchased through the Government Stationery Office.

CUSTOMS DEPARTMENT,
OTTAWA, 20th October, 1882.

SIR,—I have the honor to acknowledge the receipt of your communication of the 13th instant, enclosing statement of expenditure by this office, on account of Civil Government, for the year ended 30th June last, and have noted your request that I would furnish you with an explanation of the cause of difference between the amount granted and that actually spent for the above mentioned service.

In reply, I have to state that the amount short expended (say \$2,601.24) is to be attributed primarily to the economy with which the public money is expended by this Department; but I might mention that during the past year it was not found necessary to employ any extra assistance, the permanent staff having been found equal to all the emergencies which arose. But, as you are aware, it is impossible to anticipate what statements may be called for by the Houses of Parliament, or to estimate exactly for all the exigencies that may arise, and, therefore, it is necessary to provide a reasonable margin for such purposes. Further, I would state that the expenditure for statistical and other books of record varies greatly different years, and the amount under that particular head (Queen's Printer) would have been much larger the year just ended, but for the delays in printing and binding, which prevented the delivery of many books until after the beginning of the present fiscal year. I beg to return herewith the comparative statement furnished, with your letter above referred to, and trust that the explanations just given may be quite satisfactory.

I have the honor to be, Sir,

Your obedient servant,

J. JOHNSON,
Commissioner.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882--Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE INLAND REVENUE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts. 9,000 00	\$ cts.	cts.	\$ cts.
Subscriptions to newspapers.....				523 53		
Books of reference..... <i>a</i>		164 60				
Maps..... <i>a</i>		8 50		173 10		
Telegraphing—						
Montreal Telegraph Co		83 39				
Dominion do		25 58				
G. N.-Western do		352 89				
Canada Mutual do		21 55				
Hon. J. C. Aikins.....		21 50				
Postages, freight and express charges—				504 91		
Postmaster, Ottawa .	176 58					
W. H. Aikins.....	5 00					
		181 58				
Freight and express charges.....		139 10		320 68		
Travelling expenses, including cab hire—						
Hon. J. C. Aikins, trav. expenses	250 00					
do cab hire.....	6 00					
		256 00				
A. Brunel, trav. expenses..... <i>b</i>		144 73				
E. Miall do <i>c</i>		273 65				
W. H. Aikins do		139 77				
Sundry persons, cab hire.....		11 25		825 40		
Extra Clerks.....				2,555 50		
Petty expenses <i>d</i>				8 71		
Translating.....				4 00		
Extra Messengers.....				11 00		
Engraving and lithographing				22 09		
Stationery outside of Stationery Office..... <i>e</i>				2 50		
Sundries—						
Goods		95 57				
Writing machine.....		64 62				
Cartage		50 05				
Washing towels		51 30				
Labor.....		1 50				
Repairs.....		2 50				
Filters..... <i>f</i>		8 25				
Furniture..... <i>f</i>		18 50				
Fittings <i>f</i>		0 75				
Ice		4 84				
Photographic views.....		5 00				
Telegraph boys.....		3 00				
Expressmen		2 00		307 88		
Carried forward.....			9,000 00	5,259 52		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE INLAND REVENUE DEPARTMENT—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward			9,000	00	5,259	52
Stationery Office--						
Stationery		967	03			
Books of reference		66	81			
				1,033	84	
Queen's Printer--						
Paper, printing and binding				699	35	
			9,000	00	6,992	49
					2,007	51

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these should be purchased through the Government Stationery Office.

b. Details of \$90 of this expenditure have not been furnished. (Details called for.—T. Ross, A. of C.)

c. Details of \$200 of this expenditure have not been furnished. (Details will be furnished.—T. Ross, A. of C.)

d. Balance of advance for petty expenses has been accounted for in vouchers rendered with accounts of 1882-83.

e. Order in Council of 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

f. 31 Vic, cap. 35, sec. 2, provides that furniture and fittings shall be supplied by the Department of Public Works.

INLAND REVENUE DEPARTMENT,
OTTAWA, October 19th, 1882.

SIR,—Referring to your communication of the 13th October, I have the honor to state that the difference between grant and expenditure can only be accounted for in one of two ways: Either the Department must have over-estimated its pecuniary requirements, or, having estimate them aright, the surplus must be deemed to constitute the measure of its economy

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL, Esq.,
Auditor-General.

E. MIALl,
Acting Commissioner.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE DEPARTMENT OF PUBLIC WORKS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
			6,000 00			
Subscriptions to newspapers.....				631 77		
Books of reference..... <i>a</i>		506 26				
Maps..... <i>a</i>		103 00		609 26		
Telegraphing—						
Montreal Telegraph Co.....		770 17				
Dominion do.....		346 62				
G. N.-Western do.....		498 31		1,615 10		
Postages, freight and express charges—						
Postmaster, Ottawa.....	249 49					
do Quebec.....	2 27					
J. W. Harper.....	0 11					
		251 87				
Freight and express charges.....		25 29				
Travelling expenses, including cab hire—				277 16		
Sir H. L. Langevin, travelling expenses.....	249 00					
Sir H. L. Langevin, cab hire....	117 25					
		366 25				
G. F. Baillairgé, do.....		21 00				
F. J. Mackay, trav. expenses <i>b</i>	1,081 00					
do cab hire.....	28 00					
		1,109 00				
E. F. E. Roy, trav. expenses <i>c</i>		61 75				
Sundry persons, cab hire and street-car tickets.....		119 25		1,677 25		
Petty expenses..... <i>d</i>				40 00		
Translating.....				25 00		
Engraving and lithographing.....				151 25		
Stationery outside of Stationery Office..... <i>e</i>				16 75		
Special services—						
Preparing Departmental Report of 1879-80.....		100 00				
do do 1880-81....		120 00				
				220 00		
Removal expenses, J. E. Gervais. <i>f</i>				195 52		
Sundries—						
Goods.....		188 72				
Repairs.....		0 50				
Washing towels.....		45 00				
Ice.....		19 35				
Telegraph boys.....		5 00				
Bank charges.....		0 50		259 07		
Carried forward.....			6,000 00	5,718 13		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE DEPARTMENT OF PUBLIC WORKS—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	6,000 00	5,718 13		.
Stationery Office—						
Stationery.....	630 86				
Books of reference.....	76 75				
Queen's Printer—				707 61		
Paper, printing and binding....		522 05		
			6,000 00	6,947 79	.....	947 79

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

THOS. PORTER.

a. Order in Council of the 17th November, 1877, requires that these should be obtained through the Government Stationery Office.

b. Details furnished are not sufficient. Railway fares are charged in bulk sums instead of in sums disbursed for fares from one point to another. Hotel allowance at \$3.50 per day is not certified as actual disbursements. Days of departure and of return are apparently charged for as whole days at \$3.50 per day. See Order in Council of the 6th May, 1876.

(Mr. Mackay's attention has been called to these memos.: I have received no answer to my memo., on the subject, T. Ross, A. of C.)

Details of \$100 of this expenditure have not been furnished (details called for, T. Ross, A. of C.)

c. Details of \$50 of this expenditure have not been furnished. (Details called for, T. Ross, A. of C.)

d. Advance for petty expenses has been accounted for in vouchers rendered with accounts of 1882-83.

e. Order in Council of the 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

f. Authorised by Order in Council of the 14th October, 1882.

DEPARTMENT OF PUBLIC WORKS, CANADA,
OTTAWA, 7th November, 1882.

SIR,—Having reference to your letter of the 13th ultimo, enclosing a statement of sums expended by this Department, during the last fiscal year, on account of "Civil Government Contingencies," as compared with the grant made for that purpose, and requesting to be informed as to the over-expenditure incurred, I am directed to draw your attention to the fact that had the cost of telegrams for the months of July to November, 1881, inclusive, instead of being defrayed from "Contingencies," been charged, as is now done, to the various works, the expenditure would have been \$1,615.10 less than shown, and consequently \$667.31 within the amount of the vote.

I have the honor to be, Sir,
Your obedient servant,

F. H. ENNIS,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE POST OFFICE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		25,000 00			
Subscriptions to newspapers.....			637 27		
Books of reference <i>a</i>			730 83		
Telegraphing—					
Montreal Telegraph Co.....	135 39				
Dominion do	35 21				
G. N.-Western do	681 03				
Canada Mutual do	4 01				
			855 64		
Postages, freight and express charges					
Postmaster, Ottawa.....\$603 20					
British postage stamps .. 20 00					
	623 20				
Freight and express charges.....	144 44				
			767 64		
Cleaning offices..... <i>b</i>			1,458 00		
Travelling expenses, including cab hire—					
Hon. J. O' Connor, travel- ling expenses .....\$509 93					
Hon. J. O' Connor, cab hire... .. 506 20					
	1,016 13				
W. White, travelling expenses...	34 85				
J. C. Stewart do	57 47				
Jos. Kavanagh, Special Agent to Winnipeg, travelling expenses	162 00				
A. L. Jarvis	250 90				
Sundry persons, cab hire.	7 00				
			1,527 45		
Extra Clerks			10,620 20		
Translating			121 00		
Engraving and lithographing			57 50		
Stationery outside of Stationery Office. <i>c</i>			17 00		
Sundries—					
Goods	421 53				
Washing towels	94 61				
Cartage and cab hire <i>d</i>	27 13				
Ice	19 35				
Telegraph Boys.....	6 00				
Making and marking towels.....	4 60				
			573 22		
Carried forward		25,000 00	17,365 75		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE POST OFFICE DEPARTMENT—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		25,000 00	17,365 75		
Stationery Office—					
Stationery	2,763 41				
Books of reference \$120 65					
Maps	15 20				
	135 85		2,899 26		
Queen's Printer—					
Paper, printing and binding.....			10,122 99		
		25,000 00	30,388 00		5,388 00

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that books should be purchased through the Government Stationery Office.

b. Authorized by Order in Council of the 30th June, 1882, and placed under the control of the Accountant of Contingencies.

c. Goods and repairs are included which apparently should be obtained through the Department of Public Works, as provided by 31 Vic., cap. 5, sec. 2.

d. Amounts paid for cartage and cab hire should be distinguished (will be so distinguished under petty cash in the future.—T. Ross, A. of C.)

POST OFFICE DEPARTMENT, CANADA,
OTTAWA, 25th October, 1882.

SIR,—I am directed by the Postmaster-General to acknowledge the receipt of your letter of the 12th instant calling attention to the expenditure of this Department during the last fiscal year, on account of Civil Government contingencies, as compared with the estimates, and asking an explanation of the cause of difference between the authorized and actual disbursements, and I am, in reply, to state that the excess of expenditure to which you refer occurred in the item for Extra Clerks, \$10,620.20, which the Postmaster-General regrets considerably exceeds the estimate.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL, Esq.,
Auditor-General.

W. WHITE,
Secretary.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE DEPARTMENT OF AGRICULTURE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....	646 82	8,000 00			
Advertising in do	135 00				
			781 82		
Books of reference..... <i>a</i>	145 50				
Maps..... <i>a</i>	19 58				
Telegraphing—			165 08		
Montreal Telegraph Co.....	217 80				
Dominion do	23 79				
G. N.-Western do	860 20				
Canada Mutual do	14 53				
Postages, freight and express charges—			1,116 32		
Postmaster, Ottawa.....	1,187 45				
Freight and express charges....	470 09				
			1,657 54		
Cleaning offices..... <i>b</i>			950 25		
Travelling expenses, including cab hire—					
Hon. J. H. Pope, cab hire.....	122 50				
Sundry persons do	5 12				
			127 62		
Extra Clerks.....			2,346 27		
Extra Messengers.....			33 00		
Engraving and lithographing.....			208 25		
Stationery outside of Stationery Office..... <i>c</i>			65 00		
Sundries—					
Goods.....	171 97				
Repairs	0 75				
Furniture..... <i>d</i>	21 50				
Washing towels	90 00				
Ice	17 74				
Photographic views..	5 00				
Cartage	3 50				
P. O. Orders	3 30				
Commission on draft.....	0 58				
Customs entries.....	0 50				
Newspapers	0 30				
Telegraph boys.....	4 00				
Stationery Office—			319 14		
Stationery... ..	1,033 15				
Books of reference.....	83 26				
Queen's Printer—			1,116 41		
Paper, printing and binding....			1,786 41		
		8,000 00	10,673 11		2,673 11

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these should be purchased through the Government Stationery Office.

b. This expenditure seems to be unauthorized, taken in connection with the Order in Council of the 31st October, 1881.

(These women have been employed for years in the Bureau of Agriculture.—T. Ross, A. of C.)

c. Order in Council of the 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

d. 31 Vic., cap. 35, sec. 2, provides that furniture shall be supplied by the Department of Public Works.

DEPARTMENT OF AGRICULTURE,

OTTAWA, October 26, 1882.

SIR,—I have the honor to return to you herewith statement of expenditure of this Department for Civil Government contingencies for fiscal year ended 30th June last, and to inform you that the amount of total expenditure is correct.

I am further to state, in reply to the enquiry in your letter of the 13th instant, that the difference between the grant and expenditure is due to the very large increase of business in the Patent Branch of this Department, as evidenced in the payments for Extra (Copying) Clerks, as well as for freight and express charges for the same service, during the last fiscal year as compared with the previous one.

I have the honor to be, Sir,

Your obedient servant,

J. LOWE,

Secretary Department of Agriculture.

To the Auditor-General, Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE DEPARTMENT OF MARINE AND FISHERIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Subscriptions to newspapers			7,000 00	535 79		
Books of reference..... <i>a</i>		85 43				
Maps..... <i>a</i>		11 00				
Telegraphing and Telephones—				96 43		
Montreal Telegraph Co.....	216	73				
Dominion do	80	10				
G. N.-Western do	649	91				
Canada Mutual do	4	53				
		951 27				
Bell Telephone Co.....		62 50				
Postages, freight, express charges—				1,013 77		
Postmaster, Ottawa.....		341 92				
Express charges.....		16 61				
Travelling expenses, including cab hire—				358 53		
Hon. A. W. McLelan, travelling expenses.....	185	00				
Hon. A. W. McLelan, cab hire..	2	00				
		187 00				
Wm. Smith, travelling expenses		167 05				
W. H. Whitcher, cab hire.....		6 00				
				360 05		
Extra Clerks.....				3,445 40		
Petty expenses..... <i>b</i>				31 60		
Engraving and lithographing.....				141 19		
Stationery outside of Stationery Office..... <i>c</i>				4 00		
Sundries—						
Goods.....		24 40				
Furniture..... <i>d</i>		5 75				
Ice.....		6 45				
Plan for fishing station..... <i>e</i>		15 00				
Notarial fees.....		6 00				
Postage stamps		0 54				
Newspapers		0 10				
Cartage.....		4 83				
Washing towels.....		24 00				
Telegraph boys.....		3 00				
Repairs.....		1 10				
Premiums and commission.....		2 45				
Stationery Office—				93 62		
Stationery		857 11				
Books of reference.....		40 45				
Queen's Printer—				897 56		
Paper, printing and binding....				697 66		
			7,000 00	7,675 60		675 60

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDougall,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these should be obtained through the Government Stationery Office.

b. Balance of advance for petty expenses has been accounted for in vouchers rendered with accounts of 1882-83.

c. Order in Council of the 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

d. 31 Vic., Cap. 35, Sec. 2, provides that furniture shall be supplied by the Department of Public Works.

e. This does not appear to be a proper charge against Civil Government contingencies under the Act.

(The attention of the Department has been called to this item.—T. Ross, A. of C.)

DEPARTMENT OF MARINE AND FISHERIES,

OTTAWA, October 25, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 13th instant, with the Appropriation Account for 1881-82, having reference to the Civil Government contingencies expenditure of this Department for the fiscal year referred to, and requesting to be favored with explanations of the causes of difference between grant and expenditure.

On referring to the details of the item for \$3,445, charged as payments to Extra Clerks, I find that the sums of \$184 and \$138, paid respectively to Messrs. Mann and Lampey, draughtsmen, and employed solely upon lighthouse plans, should be a charge against construction of lights and not against Civil Government contingencies.

I, therefore, beg to request that you will cause an entry to be made, transferring this amount (\$322) to the appropriation for construction of lights, and that a further sum of \$245.53 paid to Mr. W. Owen, for services in connection with investigations into wrecks, may also be transferred to the vote for this service.

This will still leave an expenditure in excess of the appropriation of \$108.07, which was rendered necessary in the administration of the business of the Department.

The apparently large sum paid to Extra Clerks, as compared with previous years, is, to a considerable extent, consequent upon your request that all payments to such Clerks should appear under the head of contingencies and not, as heretofore, be a charge against any particular appropriation.

I am, Sir,

Your obedient servant,

J. L. McDougall, Esq.,

Auditor-General.

WM. SMITH,

Deputy Minister of Marine and Fisheries.

OFFICE OF AUDITOR-GENERAL OF CANADA,

OTTAWA, October 26, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 25th instant, with the comparative statement, forwarded with my letter of the 13th instant, upon the subject of the expenditure as compared with the grant for the contingencies of your Department in 1881-82.

With regard to your request that the sums of \$322 and \$245.53 should be transferred from above service to "Construction of Lights" and "Investigations into Wrecks," respectively, I regret to say, that as Civil Government contingencies is now published in the Public Accounts of 1881-82, it is too late to make these transfers, but I will cause your letter to be published in explanation of the apparent over-expenditure.

I have the honor to be, Sir,

Your obedient servant,

WM. SMITH, Esq.,

Deputy Minister of Marine and Fisheries.

J. L. McDougall,

Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE DEPARTMENT OF RAILWAYS AND CANALS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.		7,000 00	513 25		
Books of reference <i>a</i>	400 16				
Maps..... <i>a</i>	6 00				
Telegraphing and telephones—			406 16		
Montreal Telegraph Co. \$289 20					
Dominion do ... 141 09					
G. N.-Western do ... 1,177 14					
Canada Mutual do ... 61 01					
Western Union do N.S.,					
per A. P. Bradley..... 17 27					
Tel. Office, Parrsboro',					
per Sir Chas. Tupper. 15 45					
Anglo-American Tele-					
graph Co..... 5 20					
	1,706 36				
Bell Telephone Co 95 00					
Postages, freight and express charges—			1,801 36		
Postmaster, Ottawa..... 390 13					
Freight and express charges..... 48 16					
Travelling expenses, including cab hire—			438 29		
Sir Chas. Tupper, cab hire..... 212 50					
Sundry persons do 31 25					
			243 75		
Engraving and lithographing.....			144 25		
Stationery outside of Stationery Office..... <i>b</i>			27 00		
Books and binding.....			20 54		
Sundries—					
Goods..... 48 08					
Repairs..... 4 50					
Washing towels..... 80 00					
Photographic views..... 5 00					
Ice..... 16 13					
Telegraph boys..... 10 00					
Stationery Office—			163 71		
Stationery..... 2,753 24					
Books of reference. 48 88					
Queen's Printer—			2,802 12		
Paper, printing and binding			1,289 41		
		7,000 00	7,849 84		849 84

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these should be obtained through the Government Stationery Office.

b. Order in Council of the 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

The over-expenditure arises from charges for paper in Queen's Printer's account which was inadvertently charged to contingencies instead of other appropriations.

(The above explanation was sent in a letter from the Department of Railways and Canals, dated 3rd November, 1882.)

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE TREASURY BOARD.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882. showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Engraving and lithographing.....	500 00	7 50		
Stationery Office—				
Books of reference.....		2 00		
Queen's Printer—				
Printing, paper and binding.....		172 21		
	500 00	181 71	318 29	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

FINANCE DEPARTMENT, CANADA,
OTTAWA, October 26, 1882.

MY DEAR SIR,—In reply to your letter of the 13th, asking for an explanation of the variation between the estimate and expenditure of the contingencies of the Treasury Board, I have the honor to state that the same has been caused by the office requiring less printing and stationery than was required in the previous year.

Yours very truly,

J. M. COURTNEY,
Deputy Minister of Finance.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

DEPARTMENTS GENERALLY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	10,000 00			
Wages of Labourers and Charwomen		12,991 50		
do do in Post Office Department. <i>a</i>		2,906 25		
Noon gun.....		241 73		
Printing and binding		67 50		
Sundries—				
Goods	\$680 64			
Repairs.....	13 65			
Washing towels	126 70			
		820 99		
Stationery Office—				
Stationery		217 62		
Queen's Printer—				
Paper, printing and binding.....		32 92		
	10,000 00	17,278 51	.....	7,278 51

I certify that this account has been examined under my directions, and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

a. Authorized under Order in Council of the 30th June, 1882, and placed under the control of the Accountant of Contingencies.

CONTINGENCIES,
OTTAWA, October 31, 1882.

SIR,—In reply to your letter of the 13th inst., I have the honor to inform you that the sum voted for the contingent expenses of Departments generally for the last fiscal year was not sufficient for the duty.

I have the honor to be, Sir,

Your obedient servant,

THOS. ROSS,
Accountant of Contingencies.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

POST OFFICE AND FINANCE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Extra Clerks—	1,000 00			
Balancing, and computing interest in Depositors Accounts, Savings Bank Branch, Post Office and Finance Departments, to 30th June, 1882.....		300 00		
	1,000 00	300 00	700 00	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

POST OFFICE DEPARTMENT, CANADA,
OTTAWA, October 19, 1882.

SIR,—In reply to your letter of the 13th instant, asking for an explanation of the cause of difference between the sum of \$1,000, appropriated by Parliament in the Supplementary Estimates for the fiscal year ended 30th June, 1882, for the payment of extra labor involved in balancing and computing interest on depositors' accounts in Savings Bank Branches of the Post Office and Finance Departments, and the sum of \$300 expended for the service by this Department, I have the honor to say that, as shown by the pay-list furnished, \$300 represents the amount of work done in this Department in the special duty referred to, up to the 30th June.

For the completion of the work, which extended into the month of July, further payment of \$539.55 was made out of a further vote for the same purpose, in the estimates for the fiscal year ending 30th June, 1883.

I have the honor to be, Sir,
Your obedient servant,

W. H. GRIFFIN,
Deputy Postmaster General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

HIGH COMMISSIONER OF CANADA IN LONDON.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—			Grant.	Expendi- ture.	Expenditure, compared with Grant.	
	£	s.	d.	\$ cts.	\$ cts.	Less than Estimated	More than Estimated.
Balance from 1880-81.....	11	12	4	56 53			
House rent and repairs, June, 1881.	27	3	0	132 13			
Fuel account.....	9	5	0	45 02			
Gas account.....	8	11	0	41 60			
Income tax, year ended 5th April, '81	50	0	0	243 33			
Travelling expenses—							
Sir A. T. Galt, expenses £ s. d.							
to Manitoba and N.-							
W. Territories.....	97	9	6				
Sir A. T. Galt and J.							
A. Crowe (Her B.M.							
Consul at Berlin), ex-							
penses on mission to							
Paris connected with							
negotiation for Com-							
mercial Convention..	103	2	0				
Sir A. T. Galt, expenses							
to and from Dublin...	9	0	0				
Sir A. T. Galt, ocean							
passage to Canada ...	26	5	0				
	235	16	6	1,147 68			
Discount on drafts.....	7	1	4	34 39			
Cable despatches, 1st July, 1881, to							
30th June, 1882.....	82	17	7	403 34			
Allowance in lieu of house rent, fuel,							
light and taxes, per O.C. 23rd							
March, 1881.....	719	3	6	3,500 00			
Sundry expenses—							
Subscription to Wo- £ s. d.							
men's Emigration							
Society.....	5	0	0				
Subscription to Royal							
Canadian Institute...	2	0	0				
Cheque books.....	4	2					
J. Sutcliffe, preparing							
analysis of Home,							
Foreign and Colonial							
Trade.....	15	0	0				
J. G. Colmer, miscel-							
laneous expenses.....	27	0	0				
	49	4	2	239 48			
LESS—This amount due Sir A. T.							
Galt on vouchers rendered, for ex-	1200	14	5	5,843 50			
penditure as above, credit to be							
given him for same on advances for							
Contingencies in 1882-83.....				758 25	5,085 25		
				5,250 00	5,085 25	164 75	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, October 18, 1882.

SIR,—I have the honor to enclose a statement of your account for Civil Government contingencies, 1881-82, showing a balance of \$758.25 due you on vouchers rendered.

Credit for this amount will be given you on advances for your contingencies of 1882-83.

I have the honor to be, Sir,
Your most obedient servant,

J. L. McDOUGALL,
Auditor-General.

Sir A. T. GALT, K.C.M.G.,
High Commissioner of Canada, &c.

OFFICE OF AUDITOR GENERAL OF CANADA,
OTTAWA, October 19, 1882.

SIR,—Acting upon the request made by you in our recent conversation upon the subject of the details of the account rendered of your contingent expenses during the past fiscal year, I beg to suggest that you will cause the following to be observed in making out the account of your expenditure for contingencies during the current year.

1. Receipts to be stated as proceeds of cheques drawn against letters of credit, giving dates and amounts respectively.
2. Expenditure to be classed under sub-heads of:—
 - a. Allowance in lieu of house rent, fuel, light and taxes.
 - b. Travelling expenses, showing:—1. Hotel expenses; 2. Moving expenses, and, 3. Other expenses.
 - c. Cable despatches and telegrams.
 - d. Sundry expenses.

Details of the expenditure to be placed under these sub-heads, and vouchers obtained, where practicable, are forwarded with account when rendered.

I would prefer that the expenditure covered by the Order in Council of the 23rd March, 1881, viz: \$3,500 for house rent, etc., should be paid monthly by cheque to the order of the High Commissioner directly, and that all other expenditure made by the High Commissioner directly should be by cheque to his order for the specific amount expended in each case.

Travelling expenses of the High Commissioner will be considered as sufficiently vouched for, when, for moving expenses, a statement is given of the cost of each trip from London to destination and return; and for living expenses, the number of days and the nature of the mission, with hotel receipts, where practicable, without details, the certificate of the High Commissioner being appended to each voucher.

This modification of the regulations governing support of the expenditure for travelling expenses, is subject to a minute of the Treasury Board, bearing it out.

I should like to see such an appropriation for the High Commissioner's contingencies, as will prevent the necessity of drafts on the Minister of Finance.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

Sir A. T. GALT, K.C.M.G.,
High Commissioner of Canada, &c.

OTTAWA, October 20, 1882.

SIR,—I beg to acknowledge the receipt of your letter of 19th instant, respecting the form in which you desire that the future accounts and vouchers of the High Commissioner's contingencies should be rendered.

Upon my return to London I shall give the necessary instructions, but as a portion of the current year has now passed, it may not be possible to comply with your directions in regard to the cheques already drawn. The fact being that as at present, I have myself been in advance on the account, and have drawn the cheques on my private bank account.

For the future you may rely on your instructions being closely adhered to.

I am, Sir,

Your obedient humble servant,

A. T. GALT,
High Commissioner.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

CIVIL SERVICE BOARD.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Stationery Office—					
Stationery.....	19 07				
Books.....	0 10				
			19 17		
Expenditure unprovided for.....					19 17

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,
THOS. PORTER.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

STATIONERY OFFICE, FOR STATIONERY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Stationery Office—		5,000 00			
Increased stock.....			2,112 82		
Queen's Printer's Stationery—					
Increased stock.....			2,059 65		
		5,000 00	4,172 47	827 53	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Concluded.

ALL DEPARTMENTS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Services..	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
The Governor-General's Office	16,000 00	13,301 08	2,698 92	
Privy Council.....	3,000 00	2,730 88	269 12	
Department of Justice	3,500 00	3,754 52		254 52
do do Penitentiary Branch....	2,250 00	2,061 47	188 53	
do Militia and Defence.....	6,000 00	7,021 57		1,021 57
do Secretary of State	7,000 00	6,924 91	75 09	
do the Interior.....	8,000 00	14,016 18		6,016 18
do Indian Affairs.....	2,500 00	4,172 41		1,672 41
Office of the Auditor-General.....	2,500 00	2,498 61	1 39	
Finance Department.....	8,000 00	10,875 00		2,875 00
Customs do	9,000 00	6,398 76	2,601 24	
Inland Revenue Department	9,000 00	6,992 49	2,007 51	
Department of Public Works.....	6,000 00	6,947 79		947 79
Post Office Department	25,000 00	30,388 00		5,388 00
Department of Agriculture.....	8,000 00	10,673 11		2,673 11
do Marine and Fisheries	7,000 00	7,675 60		675 60
do Railways and Canals.....	7,000 00	7,849 84		849 84
Treasury Board	500 00	181 71	318 29	
Departments Generally	10,000 00	17,278 51		7,278 51
The Civil Service Board	<i>a</i>	19 17		19 17
Post Office and Finance Departments	1,000 00	300 00	700 00	
	141,250 00	162,061 61	8,860 09	29,671 70
Expenditure more than granted..... <i>b</i>				20,811 61
High Commissioner of Canada in London.....	5,250 00	5,085 25	164 75	
Stationery Office, for Stationery	5,000 00	4,172 47	827 53	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

a. Unprovided for.

b. A Governor-General's warrant was issued on the 30th June, 1882, for \$20,000, to provide for the over-expenditure on account of all Departments, for the year ended 30th June, 1882.

OTTAWA, November 16, 1882.

SIR,—I have the honor, in reply to your queries contained in a letter of the 26th September, to draw your attention to the first clause of Act 31, Cap 35, in which it is enacted that the purchase of books of reference is to be considered contingencies.

Clause 3 of said Act specifies the manner in which a Deputy-Head of a Department shall obtain any articles and have a service performed. Clause 4 lays down that upon the completion of a requisition the Accountant of Contingencies is to pay the same.

I am aware of the existence of an Order in Council, in which it is stated that all books should be obtained through the Stationery Office, but nothing is said as to the payment thereof by said Stationery Office.

I hold that upon the presentation of a voucher to me, properly certified under the provisions of the Act referred to, I have no option but to pay the amount.

I have the honor to be, Sir,
Your obedient servant,

THOS. ROSS,
Accountant of Contingencies.

J. L. McDOUGALL, Esq.,
Auditor-General.

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, November 18, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 16th instant. I beg to state, in reply, that, taking the Order in Council of the 17th November, 1877, in connection with the 3rd and 4th sections of 31 Vic., Cap. 35, the rules laid down for obtaining books of reference, maps, etc., for the use of any Department would appear to be as follows:

The Deputy-Head of the Department shall apply therefor by requisition in writing to the Clerk of the Stationery Office, by whom the article shall be supplied. The account for same shall be rendered to the Deputy-Head for certificate, and, when certified by him, shall be forwarded to the Accountant of Contingencies for payment.

Your most obedient servant,

J. L. McDOUGALL,
Auditor-General.

THOS. ROSS, Esq.,
Accountant of Contingencies.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
MISCELLANEOUS JUSTICE, INCLUDING NORTH-WEST TERRITORIES.	15,000 00			
North-West Mounted Police, maintenance of prisoners in N.-W. T.		2,414 80		
North-West Mounted Police, jurors attending trials, witness fees and interpreters.		987 70		
Edouard Richard, services as Sheriff, N.-W. T.		1,200 00		
S. S. Lazier, services as Acting Junior Judge, Co. Hastings, 29th Aug. to 28th Dec., 1881.		666 66		
Z. A. Lash, prof. services <i>re</i> Mercer escheat.		500 00		
do do MacLean, Roger & Co. <i>vs.</i> Queen.		390 00		
D. O'Connor do do		427 18		
do do Doutre <i>vs.</i> Queen ...		450 01		
J. A. McDonell, costs Attorney General <i>vs.</i> O'Rielly <i>re</i> Mercer escheat.		342 17		
J. T. Garrow, counsel fee <i>re</i> Judge Squier.		200 00		
C. Robinson do do		100 00		
D. B. Read, investigation do		521 61		
do witness fees do		150 00		
G. W. Burbidge, services as Deputy Minister of Justice, 20th April to 31st May, 1882.		444 44		
Hudson's Bay Co., transport of Indian from Fort Simpson to Prince Albert.		366 33		
Hudson's Bay Co., transport of Chas. Oig from Norway House to Winnipeg.		73 40		
D. Laird, witness fees in case of Queen <i>vs.</i> Caley		240 00		
Sundry persons, criminal notes and notes of evidence.		283 96		
Justice Crease, B.C., copies of judgment in "Thrasher" case.		170 00		
J. W. Brereton, travelling expenses.		222 00		
M. Ryan do attending Royal Commission.		100 00		
J. W. Brereton, supporting prisoners in gaol.		41 31		
E. McGillivray, services as Associate Justice in murder case.		20 00		
John Cottingham, services as Constable <i>re</i> Queen <i>vs.</i> James Thompson.		10 00		
D. J. McPhalen, services as Constable <i>re</i> Queen <i>vs.</i> Turley.		7 50		
Stationery from Stationery Office.		6 95		
S. J. Vankoughnet, copy of judgment <i>re</i> Judge Squier.		7 50		
<i>a</i>	15,000 00	10,343 52	4,656 48	

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDOUGALL,
Auditor-General.

a. This grant was over-estimated because the actual expenditure could not be previously ascertained.

OTTAWA, November 22, 1882.

SIR,—I have the honor to return you appropriation accounts of the Administration of Justice, Judges' Pensions and Dominion Police, for the year ended 30th June, 1882, with memoranda at the foot of the respective sheets explaining the causes of difference between grant and expenditure.

I am, Sir,

Your obedient servant,

GEO. W. BURBIDGE,

Deputy Minister of Justice.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts	\$ cts.	\$ cts.	\$ cts.
Supreme and Exchequer Court—				
Salary of Chief Justice.....	8,000 00			
Sir W. J. Ritchie.....		8,000 00		
Salaries of five Puisne Judges, at \$7,000 each.	35,000 00			
Hon. S. H. Strong.....		7,000 00		
do J. W. Gwynne.....		7,000 00		
do W. A. Henry.....		7,000 00		
do T. Fournier.....		7,000 00		
do H. E. Taschereau.....		7,000 00		
Salary of Registrar..... a	2,600 00			
R. Cassels.....		2,600 00		
	45,600 00	45,600 00		
	Voted by Parliament.			
Precis Writer of Supreme and Exchequer Court	2,000 00	2,000 00		
Clerk in office of Registrar.....	700 00	700 00		
Second Clerk in office of Registrar.....	500 00	500 00		
Senior Messenger do..... b	500 00	500 00		
Second do do.....	360 00	360 00		
Third do do.....	300 00	300 00		
	4,360 00	4,360 00		
	Voted by Parliament.			
Contingencies and disbursements, including print- ing, binding and distributing reports, Judges travelling expenses; also salaries of Officers, (Sheriff, Usher, &c.,) and \$150 for books of Judges.....	5,000 00			
To complete broken sets of Reports.....	648 50			
R. Cassels, disbursements for small contingen- cies.....		152 72		
R. Cassels, purchase of law books for library.....		150 00		
do payments to charwomen.....		439 00		
D. W. Macdonnell do.....		254 25		
Hon. James Cockburn, purchase of books for library.....		648 50		
Sheriff J. Sweetland, for self and constable attending Court.....		489 00		
Sheriff H. J. Colbeck, for self and constable attending Court.....		88 54		
Sheriff F. J. O. Chauveau, for self and constable attending Court.....		68 50		
G. Duval, reporting cases for law journals.....		100 00		
Postages: Letters, \$280.24; Reports, \$46.11..		326 35		
Telegrams.....		79 51		
Rent of telephones.....		80 00		
Carried forward.....	5,648 50	2,876 37		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

ADMINISTRATION OF JUSTICE—Continued

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	5,648 50	2,876 37	.....	.....
Justice Henry, travelling expenses in Prince Edward Island.....	96 50	.....	.....
G. Duval, travelling expenses in Prince Edward Island.....	55 40	.....	.....
Geo. Cox, engraving and lithographing.....	54 00	.....	.....
Holland Bros., reporting.....	24 00	.....	.....
Stitt & Co., towels.....	19 82	.....	.....
C. Christin, ice.....	18 00	.....	.....
Queen's Printer, printing.....	2,553 22	.....	.....
Stationery Office, stationery.....	329 14	.....	.....
Senior Messenger, salary as Usher.....	100 00	.....	.....
c	5,648 50	6,126 45	.....	477 95

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

- a. By direction of the Department of Justice Mr. Cassels is paid out of receipts for Supreme Court Reports, \$400 per volume for revising and publishing the reports.
b. Received \$100 from Contingencies as Usher to Court.
c. Over-expenditure caused by heavy item of printing.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Ontario.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Court of Appeal—				
Salary of Chief Justice	6,000 00			
Hon. J. G. Spragge		6,000 00		
Salaries of three Justices, at \$5,000 each	15,000 00			
Hon. G. W. Burton		5,000 00		
Chrs. S. Patterson		5,000 00		
Jos. C. Morrison		5,000 00		
	21,000 00	21,000 00		
High Court of Justice—				
Queen's Bench Division—				
Salary of Chief Justice	6,000 00			
Hon. John H. Hagarty		6,000 00		
Salaries of two Judges, at \$5,000 each	10,000 00			
Hon. J. D. Armour		5,000 00		
M. C. Cameron		5,000 00		
	16,000 00	16,000 00		
Common Pleas Division—				
Salary of Chief Justice	6,000 00			
Hon. Adam Wilson		6,000 00		
Salaries of two Judges, at \$5,000 each	10,000 00			
Hon. Thomas Galt		5,000 00		
F. Osler		5,000 00		
	16,000 00	16,000 00		
Chancery Division—				
Salary of Chancellor	6,000 00			
Hon. J. A. Boyd		6,000 00		
Salaries of two Judges, at \$5,000 each	10,000 00			
Hon. W. Proudfoot		5,000 00		
Thos. Ferguson		5,000 00		
	16,000 00	16,000 00		
Circuit Allowance	13,000 00			
Appeal—				
G. W. Burton		1,100 00		
C. S. Patterson		1,100 00		
J. G. Morrison		600 00		
Queen's Bench—				
J. H. Hagarty		500 00		
J. D. Armour		600 00		
M. C. Cameron		500 00		
Common Pleas—				
A. Wilson		1,000 00		
T. Galt		1,000 00		
F. Osler		600 00		
Carried forward	13,000 00	7,000 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE--Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Ontario—Continued.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	13,000 00	7,000 00	.....	.....
High Court of Justice—Circuit Allowance— <i>Con.</i>				
Chancery—				
J. A. Boyd		1,600 00		
W. Proudfoot		1 600 00		
T. Ferguson.....		1,900 00		
<i>a</i>	13,000 00	12 100 00	900 00	
Maritime Court—				
Salary of Judge.....	600 00			
Hon. K. Mackenzie		600 00		
Sundry disbursements connected with the Court, Judges' travelling expenses, &c. (voted by Parliament).....	100 00			
B. Williamson, seal, press and books, Collingwood		30 75		
Judge Kingsmill, seal.....		9 00		
A. Downey, reporting.....		5 00		
John Taylor, attendance as Constable at Court.....		1 50		
Robt. Hall, attendance as Constable at Court.....		1 50		
<i>a</i>	700 00	647 75	52 25	
County Court—				
Salaries of thirty-seven Judges (including Al- goma) varying from \$2,000 to \$2,600 each	89,800 00			
Hon. G. M. Boswell, for year ended 30th June, '82		2,600 00		
Z. Burnham do		2,600 00		
Arch Bell, from 1st July to 1st Oct., 1881, at \$2,000, and from 2nd Oct., 1881, to 30th June, 1882, at \$2,400.....		2,298 93		
George Baxter, from 8th Dec., 1881, to 30th June, 1882, at \$2,000.....		1,105 42		
J. Deacon, for year ended 30th June, 1882		2,400 00		
W. W. Dean do		2,400 00		
George Drew, from 23rd May to 30th June, 1882, at \$2,000.....		207 77		
R. Dennistoun, for year ended 30th June, 1882.....		2,400 00		
J. Daniell do		2,400 00		
W. Elliott do		2,400 00		
E. B. Fraclick, from 28th Dec., 1881, to 30th June, 1882, at \$2,000.....		1,021 33		
J. R. Gowan, for year ended 30th June, 1882.....		2,600 00		
D. J. Hughes do		2,600 00		
S. J. Jones do		2,600 00		
Carried forward.....	89,800 00	29,633 45	.....	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

AMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Ontario—Continued.</i>	\$ cts.	\$ cts.	\$ cts.	cts.
Brought forward.....	89,800 00	29,633 45	.....	.....
County Court—Salaries of Judges—Continued.				
R. P. Jellott, for year ended 30th June, 1882.....		2,400 00		
J. J. Kingsmill do		2,400 00		
G. W. Leggatt do		2,400 00		
D. H. Lizars do		2,400 00		
H. Macpherson do		2,400 00		
W. Miller do		2,600 00		
D. S. McQueen do		2,600 00		
T. Miller do		2,400 00		
R. McDonald, from 1st July to 9th Dec, 1881, at \$2,400.....		1,058 95		
H. S. McDonald, from 1st July to 22nd Dec., 1881, at \$2,000, and from 23rd Dec., 1881, to 30th June, 1882, at \$2,400.....		2,209 70		
W. McCrae, for year ended 30th June, 1882.....		2,400 00		
T. B. McMahon do		2,400 00		
K. Mackenzie do		2,400 00		
T. A. M. McCarthy do		2,000 00		
J. F. Pringle do		2,400 00		
C. V. Price do		2,400 00		
C. Robinson do		2,400 00		
W. A. Ross do		2,400 00		
J. G. Stevenson do		2,400 00		
Geo. Sherwood, from 1st July to 31st Aug., 1881, at \$2,600.....		410 75		
A. F. Scott, for year ended 30th June, 1882.....		2,400 00		
W. S. Senkler do		2,400 00		
J. S. Sinclair do		2,400 00		
Edmund J. Senkler do		2,400 00		
W. B. Squier do		2,400 00		
W. H. Wilkison do		2,400 00		
<i>b</i>	89,800 00	88,512 85	1,287 15	
Salaries of Twelve Junior Judges, at \$2,000 each.	24,000 00			
Hon. J. A. Ardagh, for year ended 30th June, 1882.....		2,000 00		
J. Boyd do		2,000 00		
G. McK. Clarke do		2,000 00		
A. C. Chadwick do		2,000 00		
F. Davis do		2,000 00		
G. H. Dartnell do		2,000 00		
A. Lacourse do		2,000 00		
R. Lyon do		2,000 00		
T. A. Lazier do		2,000 00		
J. F. Toms do		2,000 00		
<i>c</i>	24,000 00	20,000 00	4,000 00	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
			\$	cts.
Ontario—Continued.			\$	cts.
Travelling allowances of County Court Judges....	9,800 00			
Hon. G. M. Boswell, for year ended 30th June, 1882.....		200 00		
Z. Burnham do		200 00		
Arch. Bell do		200 00		
George Baxter, from 8th Dec., 1881, to 30th June, 1882		111 79		
J. Deacon, for year ended 30th June, 1882		200 00		
W. W. Dean do		200 00		
George Drew, from 23rd May to 30th June, 1882.....		28 82		
R. Dennistoun, for year ended 30th June, 1882.....		200 00		
J. Daniell do		200 00		
W. Elliott do		200 00		
E. B. Fraleck, from 28th Dec., 1881, to 30th June, 1882		102 34		
J. R. Gowan, for year ended 30th June, 1882.....		200 00		
D. J. Hughes do		200 00		
S. J. Jones do		200 00		
R. P. Jellett do		200 00		
J. J. Kingsmill do		200 00		
G. W. Leggatt do		200 00		
D. H. Lizars do		200 00		
H. Macpherson do		200 00		
W. Miller do		200 00		
D. S. Macqueen do		200 00		
T. Miller do		200 00		
R. McDonald, from 1st July to 9th Dec., 1881.....		87 25		
H. S. McDonald, for year ended 30th June, 1882		200 00		
W. McCrae do		200 00		
T. B. McMahon do		200 00		
K. McKenzie do		200 00		
T. A. M. McCarthy do		200 00		
J. F. Pringle do		200 00		
C. V. Price do		200 00		
C. Robinson do		200 00		
W. A. Ross do		200 00		
J. G. Stevenson do		200 00		
Geo. Sherwood, from 1st July to 31st August, 1881		33 33		
A. F. Scott, for year ended 30th June, 1882		200 00		
W. S. Senkler do		200 00		
J. S. Sinclair do		200 00		
E. J. Senkler do		200 00		
W. B. Squier do		200 00		
W. H. Wilkison do		200 00		
Carried forward	9,800 00	7,363 53		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.
<i>Ontario—Concluded.</i>				
Brought forward.....	9,800	00	7,363	53
Travelling allowances of County Court Judges—				
Minor Judges—				
J. A. Ardagh, for year ended 30th June, '82		200	00	
J. Boyd do		200	00	
G. McK. Clarke do		200	00	
A. C. Chadwick do		200	00	
F. Davis do		200	00	
G. H. Dartnell do		200	00	
A. Lacourse do		200	00	
R. Lyon do		200	00	
T. A. Lazier do		200	00	
J. F. Toms do		200	00	
<i>d</i>	9,800	00	9,363	53
			436	47
Law Fees, Maritime Court—				
G. W. Leggatt, Surrogate Judge, services to 30th September, 1881.....		225	00	
C. V. Price do		225	00	
J. F. Toms do		100	00	
E. J. Senkler do		50	00	
H. McPherson do		15	00	
W. H. R. Allison do		15	00	
J. S. Sinclair do		10	00	
J. F. Pringle do		10	00	
C. Robinson do		10	00	
<i>e</i>		660	00	

I certify that this account has been examined under my directions and correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

J. B. SIMPSON.

a. It is impossible to estimate beforehand the exact amount required to meet these circuit allowances.

b. The amount not expended represents the savings resulting from death and other changes.

c. Unexpended. Two vacancies.

d. Over-estimated.

e. The receipts from Law fees of Maritime Court of Ontario were, for

1878.....	\$ 21 50
1879.....	451 50
1880.....	164 50
1881.....	110 25

In all.....	747 75
-------------	--------

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Quebec.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Court of Queen's Bench—				
Salary of Chief Justice.....	6,000 00			
Sir A. A. Dorion.....		6,000 00		
Salaries of four Puisne Judges, at \$5,000 each	20,000 00			
Hon. S. C. Monk.....		5,000 00		
T. K. Ramsay.....		5,000 00		
U. J. Tessier.....		5,000 00		
Alex. Cross.....		5,000 00		
L. F. G. Baby.....		5,000 00		
<i>a</i>	26,000 00	31,000 00		5,000 00
Superior Court—				
Salary of Chief Justice.....	6,000 00			
Hon. W. C. Meredith.....		6,000 00		
Salaries of nine Judges, at \$5,000 each.....	45,000 00			
Hon. L. E. N. Casault.....		5,000 00		
Louis B. Caron.....		5,000 00		
F. G. Johnson.....		5,000 00		
Louis A. Jetté.....		5,000 00		
R. McKay.....		5,000 00		
A. C. Papineau.....		5,000 00		
H. T. Rainville.....		5,000 00		
A. Stuart.....		5,000 00		
F. W. Torrance.....		5,000 00		
	51,000 00	51,000 00		
Salaries of thirteen Judges, at \$4,000 each....	52,000 00			
Hon. A. R. Angers.....		4,000 00		
R. Alleyne.....		4,000 00		
L. Belanger.....		4,000 00		
J. W. Bourgeois.....		4,000 00		
G. C. V. Buchanan.....		4,000 00		
W. W. Chagnon.....		4,000 00		
M. Doherty.....		4,000 00		
Chas. J. Gill.....		4,000 00		
M. Mathieu, from 3rd Oct., 1881, to 30th June, 1882.....		2,978 51		
Wm. McDougall.....		4,000 00		
L. A. Olivier, from 1st July to 18th Sept., 1881.....		866 66		
M. A. Plamondon.....		4,000 00		
L. V. Sicotte.....		4,000 00		
H. T. Taschereau.....		4,000 00		
<i>b</i>	52,000 00	51,845 17	154 83	
Salaries of three Judges, at \$3,500 each.....	10,500 00			
Hon. M. Laframboise, from 1st July, 1881, to 1st February, 1882.....		2,052 03		
T. McCord.....		3,500 00		
A. B. Routhier.....		3,500 00		
<i>c</i>	10,500 00	9,052 03	1,447 97	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Quebec—Concluded.</i>				
Court of Vice Admiralty—				
Salary of Judge (authorized by Statute).....	2,000 00			
Hon. Geo. O'Kill Stuart.....		2,000 00		
Salary of Registrar (voted by Parliament)....	666 66			
J. Dunbar.....		666 66		
Salary of Marshall (voted by Parliament).....	333 34			
J. Parkin		333 34		
	3,000 00	3,000 00		
Circuit Allowances.....	13,000 00			
Queen's Bench—				
Sir A. A. Dorion.....		400 00		
Hon. S. C. Monk.....		500 00		
T. K. Ramsay.....		400 00		
U. J. Tessier.....		500 00		
Alex. Cross.....		500 00		
L. F. G. Baby.....		400 00		
Superior Court—				
Hon. A. R. Angers.....		782 00		
R. Allyn.....		42 00		
L. Belanger.....		384 00		
J. W. Bourgeois.....		72 00		
G. C. V. Buchanan.....		204 00		
W. W. Chagnon.....		66 00		
Louis B. Caron.....		390 00		
M. Doherty.....		204 00		
Chas. J. Gill.....		180 00		
F. G. Johnson.....		656 00		
M. Laframboise.....		414 00		
M. Mathieu.....		888 00		
T. McCord.....		334 00		
Wm. McDougall.....		402 00		
L. A. Olivier.....		6 00		
M. A. Plamondon.....		252 00		
A. C. Papineau.....		54 00		
A. B. Routhier.....		578 00		
L. V. Sicotte.....		270 00		
F. W. Torrance.....		6 00		
H. T. Taschereau.....		950 00		
<i>d</i>	13,000 00	9,834 00	3,166 00	

a. Over-expended. One new Judge appointed to the court.

b. Unexpended, as Mr. Justice Mathieu was not appointed until fifteen days after Judge Olivier's decease.

c. Unexpended, on account of Judge Laframboise's death.

d. It is impossible to estimate beforehand the exact amount required to meet these circuit allowances.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Nova Scotia.</i>				
Supreme Court—				
Salary of Chief Justice	5,000 00			
Hon. Jas. McDonald		5,000 00		
Salary of Judge in Equity	5,000 00			
Hon. J. W. Ritchie, from 1st July, 1881, to 29th May, 1882		4,556 38		
Salaries of five Puisne Judges, at \$4,000 each	20,000 00			
Hon. R. L. Weatherbee		4,000 00		
W. H. Smith		4,000 00		
H. McDonald		4,000 00		
A. James		4,000 00		
W. F. des Barres, from 1st July to 16th December, 1881		1,838 69		
S. G. Rigby, from 17th December, 1881, to 30th June, 1882		2,161 31		
<i>a</i>	30,000 00	29,556 38	443 62	
Circuit Allowances	4,000 00			
Hon. Jas. McDonald		400 00		
R. L. Weatherbee		1,100 00		
W. H. Smith		800 00		
H. McDonald		700 00		
A. James		700 00		
W. F. des Barres		200 00		
S. G. Rigby		100 00		
	4,000 00	4,000 00		
Court of Vice-Admiralty—				
Salary of Judge	600 00			
Hon. Jas. McDonald		600 00		
County Court—				
Salary of Judge, County of Halifax	2,400 00			
G. A. Blanchard		2,400 00		
Salaries of six other Judges, at \$2,400 each	14,400 00			
J. W. Johnston		2,400 00		
A. H. Savary		2,400 00		
B. E. Tremaine		2,400 00		
S. Campbell		2,400 00		
W. A. D. Morse		2,400 00		
M. B. DesBrisay		2,400 00		
	16,800 00	16,800 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Nova Scotia—Concluded.</i>				
County Court— <i>Concluded.</i>				
Travelling Allowance of County Court Judges	1,400 00			
G. A. Blanchard		200 00		
J. W. Johnston		200 00		
A. W. Savary		200 00		
B. E. Tremaine		200 00		
S. Campbell		200 00		
W. A. D. Morse		200 00		
M. B. DesBrisay		200 00		
	1,400 00	1,400 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a. Mr. Justice Ritchie resigned 29th May, 1882. Successor not appointed until July, 1882.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>New Brunswick.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supreme Court—				
Salary of Chief Justice.....	5,000 00			
Hon. J. C. Allen		5,000 00		
Salaries of four Puisne Judges at \$4,000 each.	16,000 00			
Hon. Chas. Duff.....		4,000 00		
G. King.....		4,000 00		
A. R. Wetmore		4,000 00		
J. W. Weldon.....		4,000 00		
Salary of Judge in Equity.....	4,000 00			
Hon. A. L. Palmer.....		4,000 00		
	25,000 00	25,000 00		
Circuit Allowances.....	3,200 00			
Hon. J. C. Allen.....		600 00		
Chas. Duff.....		600 00		
G. King.....		500 00		
A. R. Wetmore.....		500 00		
J. W. Weldon.....		600 00		
A. L. Palmer.....		300 00		
	3,200 00	3,100 00	100 00	
Court of Vice-Admiralty—				
Salary of Judge.....	600 00			
Chas. Watters.....		600 00		
County Courts—				
Salaries of five C'ty Court Judges at \$2,400 each	12,000 00			
B. Botsford.....		2,400 00		
Jas. Steadman		2,400 00		
Jas. Stevens.....		2,400 00		
Chas. Watters, from 1st July, 1881, to 17th May, 1882, at \$2,400; from 18th May to 30th June, 1882, at \$3,000.....		2,474 11		
Wm. Wilkinson		2,000 00		
<i>a</i>	12,000 00	11,674 11	325 89	
Travelling allowance of County Court Judges	1,000 00			
B. Botsford.....		200 00		
Jas. Steadman		200 00		
Jas. Stevens.....		200 00		
Chas. Watters		200 00		
Wm. Wilkinson.....		200 00		
	1,000 00	1,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDOUGALL,
Auditor-General.

a. The salaries of five Judges were estimated for at \$2,400 each. Judge Wilkinson was appointed on the 11th March, 1881, at \$2,000, and is still receiving this salary. Judge Watters' salary was increased to \$3,000 from the 18th of May, 1882.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Manitoba.</i>				
Court of Queen's Bench—				
Salary of Chief Justice.....	5,000 00			
Hon. E. B. Wood.....		5,000 00		
Salaries of two Puisne Judges at \$4,000 each.	8,000 00			
Hon. J. A. Miller.....		4,000 00		
Jos. Dubuc.....		4,000 00		
	13,000 00	13,000 00		
Circuit allowances (voted by Parliament).....	1,500 00			
Hon. E. B. Wood.....		582 00		
J. A. Miller.....		587 00		
Jos. Dubuc.....		609 00		
	1,500 00	1,778 00	.....	278 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a. It is impossible to estimate beforehand the exact amount required to meet these circuit allowances.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>British Columbia.</i>				
Supreme Court—				
Salary of Chief Justice	5,820 00			
Sir M. B. Begbie.....		5,820 00		
Salary of one Puisne Judge	4,850 00			
Hon. H. P. Crease.....		4,850 00		
Salaries of three Puisne Judges, at \$4,000 each.....	12,000 00			
Hon. J. H. Gray		4,000 00		
J. F. McCreight.....		4,000 00		
A. R. Robertson, from 1st July to 30th November, 1881.....		1,666 65		
Geo. A. Walkem, from 23rd May to 30th June, 1882		430 10		
<i>a</i>	22,670 00	20,766 75	1,903 25	
Circuit Allowances (voted by Parliament)	6,000 00			
Hon. Sir M. B. Begbie		668 75		
H. P. Crease.....		1,424 86		
J. H. Gray.....		557 95		
J. F. McCreight.....		775 95		
A. R. Robertson		255 75		
<i>b</i>	6,000 00	3,683 26	2,316 74	
County Court—				
To pay arrears of salary due (voted by Parliament).....	300 00			
E. H. Sanders.....		300 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a. The successor to the late Mr. Justice Robertson was not appointed until about six months after the decease of the latter.

b. An approximate amount for this expenditure only can be made.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Prince Edward Island.</i>				
Superior Court—				
Salary of Chief Justice.....	3,000 00			
Hon. E. Palmer.....		4,000 00		
Salary of Master of Rolls.....	2,500 00			
Hon. Jas. H. Peters.....		3,200 00		
Salary of Vice-Chancellor.....	2,500 00			
Hon. Jos. Helmsley.....		3,200 00		
<i>a</i>	8,000 00	10,400 00	.....	2,400 00
Circuit Allowances.....	600 00			
Hon. E. Palmer.....		200 00		
Jas. H. Peters.....		200 00		
Jos. Helmsley.....		200 00		
	600 00	600 00		
County Court—				
Salaries of three Judges, two at \$2,400 and one at \$2,000.....	6,800 00			
Geo. Alleyn.....		2,400 00		
Thos. Kelly.....		2,000 00		
D. O. M. Reddin.....		2,400 00		
	6,800 00	6,800 00		
Travelling Allowances of County Court Judges...	600 00			
Geo. Alleyn.....		200 00		
Thos. Kelly.....		200 00		
D. O. M. Reddin.....		200 00		
	600 00	600 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a These Judges' salaries were increased under authority of 44 Vic. Chap. 6.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>North-West Territories.</i>				
Salaries of three Stipendiary Magistrates	9,000 00			
Hugh Richardson		3,000 00		
Lt.-Col. McLeod, C.M.G.		3,000 00		
<i>a</i>	9,000 00	6,000 00	3,000 00	
Travelling expenses of Stipendiary Magistrates in the North-West Territories (Voted by Par- liament)	4,500 00			
Hugh Richardson		1,040 00		
do holding Court at Qu' Appelle		356 92		
M. Ryan		195 00		
<i>b</i>	4,500 00	1,591 92	2,908 08	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,
JOHN B. SIMPSON.

- a.* Three estimated for; only two appointed at present.
b. It is impossible to estimate beforehand the exact amount required to meet these travelling expenses.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head recapitulated.

RECAPITULATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To provide for payment of expenses <i>in re</i> Russell <i>vs.</i> Woodward.....	5,000 00			
Miscellaneous Justice, including North-West Territories	15,000 00	10,343 52		
Supreme and Exchequer Court, salaries of Judges and Registrar.....	45,600 00	45,600 00		
Supreme and Exchequer Court, salaries of staff.	4,360 00	4,360 00		
do do contingencies, &c.....	5,648 50	6,126 45		
Ontario—				
Court of Appeal.....	21,000 00	21,000 00		
Queen's Bench	16,000 00	16,000 00		
Common Pleas.....	16,000 00	16,000 00		
Chancery	16,000 00	16,000 00		
Circuit Allowances.....	13,000 00	12,100 00		
Maritime Court.....	700 00	647 75		
County Courts' Judges.....	89,800 00	88,512 85		
do Junior Judges.....	24,000 00	20,000 00		
do Judges travelling allowances.....	9,800 00	9,363 53		
Law fees, Maritime Court.....		660 00		
Quebec—				
Queen's Bench.....	26,000 00	31,000 00		
Superior Court.....	51,000 00	51,000 00		
do	52,000 00	51,845 17		
do	10,500 00	9,052 03		
Vice-Admiralty.....	3,000 00	3,000 00		
Circuit allowances	13,000 00	9,834 00		
Nova Scotia—				
Supreme Court.....	30,000 00	29,556 38		
Circuit allowances.....	4,000 00	4,000 00		
Vice-Admiralty.....	600 00	600 00		
County Courts.....	16,800 00	16,800 00		
Travelling allowance to County Court Judges.....	1,400 00	1,400 00		
New Brunswick—				
Supreme Court.....	25,000 00	25,000 00		
Circuit allowances.....	3,200 00	3,100 00		
Vice-Admiralty.....	600 00	600 00		
County Courts.....	12,000 00	11,674 11		
Travelling allowance to County Court Judges.....	1,000 00	1,000 00		
Manitoba—				
Queen's Bench.....	13,000 00	13,000 00		
Circuit allowances.....	1,500 00	1,778 00		
British Columbia—				
Supreme Court.....	22,670 00	20,766 75		
Circuit allowances.....	6,000 00	3,683 26		
County Courts—arrearage, 1879-80.....	300 00	300 00		
Carried forward.....	575,478 50	555,704 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head recapitulated.

RECAPITULATION—Concluded.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	575,478 50	555,704 00		
Prince Edward Island—				
Superior Court.....	8,000 00	10,400 00		
Circuit allowances	600 00	600 00		
County Courts	6,800 00	6,800 00		
Travelling allowance to County Court Judges	600 00	600 00		
North-West Territories—				
Three Stipendiary Magistrates....	9,000 00	6,000 00		
Trav. allowance to Stipendiary Magistrates...	4 500 00	1,591 92		
	604,978 50	581,695 72		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

DOMINION POLICE

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Dominion Police.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	13,500 00			
Augustus Keefer, Commissioner, services for year ended 30th June, 1882.....		400 00		
E. J. O'Neill, Superintendent, services for year ended 30th June, 1882.....		730 00		
Geo. Carpenter, Detective, services for year ended 30th June, 1882.....		638 75		
John Connor, Sergeant, services for year ended 30th June, 1882.....		638 75		
John Hughes, Sergeant, services for year ended 30th June, 1882.....		602 25		
Thos. Kane, Policeman, services for year ended 30th June, 1882.....		547 50		
P. Stringer, Policeman, services for year ended 30th June, 1882.....		547 50		
G. Brock, services as Constable, to 1st March, 1882.....		364 50		
H. Deslauriers do for year ended 30th June, 1882.....		511 00		
J. Jones, services as Constable, for year ended 30th June, 1882.....		511 00		
T. Moffatt, services as Constable, to 1st Mar., 1882.....		303 75		
J. Purcell do for year ended 30th June, 1882.....		456 25		
M. Murphy do do.....		456 25		
P. Godin do do.....		456 25		
D. Egan do do.....		456 25		
C. Lafranboise do to 1st March, 1882.....		408 75		
J. Fink do do.....		303 75		
N. Morrison do for year ended 30th June, 1882.....		455 25		
W. H. Timbers do do.....		456 25		
A. Thibault do do.....		456 25		
J. Codd do do.....		456 25		
B. Biggs do to 5th May, 1882.....		385 00		
A. Paquette do from 1st March to 30th June, 1882.....		152 50		
B. d'Arpentigny do from 15th March to 30th June, 1882.....		133 75		
P. Stringer, tailoring.....		85 15		
R. J. Devlin, sundry goods.....		190 45		
Militia Department, 2,000 rounds of ammunition.....		39 76		
O Jolicœur, boots and gaiters.....		155 00		
Geo. Murphy, 21 pairs of overshoes.....		36 75		
Donaldson, Thomson & Co., 20 uniforms and 16 pairs of summer trowsers.....		471 55		
E. J. O'Neill, car tickets to Rideau Hall.....		10 00		
Five Special Constables at Drawing Room of His Excellency the Governor-General.....		7 50		
F. Curtis, two dozen of lightning powder.....		6 00		
John Connor, expenses on detective service.....		31 00		
Jos. R. Esmonde, handcuffs, &c.....		148 86		
Garrett Brock, gratuity on retirement.....		540 00		
Carried forward.....	13,500 00	12,549 77		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

DOMINION POLICE—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Dominion Police—Continued.</i>				
Brought forward.....	13,500 00	12,549 77		
Jacob J. Fink, gratuity on retirement.....		115 00		
B. Biggs do		76 25		
R. W. Powell, M.D., professional services, 1st July to 22nd April, 1882		34 25		
Stationery Office, for stationery.....		55 38		
Queen's Printer, printing and binding.....		10 46		
	a 13,500 00	12,841 11	658 89	.....

I certify that this account has been examined under my directions and is correct.

L. J. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a. Unexpended on account of the reduction of the members of the force.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Kingston	126,894 29				
Supplementary	11,168 00				
		138,062 29	123,107 58	14,954 71	
St. Vincent de Paul	82,740 69				
Supplementary	3,552 35				
		86,293 04	87,055 94		762 90
Dorchester		44,285 67	41,136 95	3,148 72	
Manitoba	21,541 28				
Supplementary	4,639 44				
		26,180 72	26,346 09		165 37
British Columbia		17,523 68	15,970 20	1,553 48	
		312,345 40	293,616 76	18,728 64	

Revenue from Penitentiaries..... \$24,224.63

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN H. BALDERSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of KINGSTON PENITENTIARY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure Compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—					
1 Warden		2,600 00	2,600 00		
1 Deputy Warden		1,400 00	1,400 00		
2 Chaplains		2,400 00	2,400 00		
1 Surgeon		1,800 00	1,800 00		
1 Accountant		1,000 00	1,000 00		
1 Warden's Clerk		700 00	700 00		
1 Storekeeper		700 00	700 00		
1 Chief Keeper		800 00	399 98	400 04	
1 Schoolmaster		600 00	600 00		
1 Steward		650 00	650 00		
1 Clerk of Works and Chief Trade Instructor		1,000 00	1,000 00		
2 Trade Instructors, 1st Class		1,400 00	700 00	700 00	
4 do 2nd Class		2,240 00	2,240 00		
1 Hospital Keeper		700 00	700 00		
6 Keepers		3,000 00	2,498 61	501 39	
43 Guards		19,350 00	18,175 48	1,174 52	
2 do Insane Ward		900 00	675 00	225 00	
4 Teamsters		1,400 00	1,400 00		
1 Matron		500 00	500 00		
1 Deputy Matron		300 00	300 00		
1 Assistant Deputy Matron		250 00	62 49	187 51	
<i>a</i>		43,690 00	40,501 54	3,188 46	
Retiring gratuities..... <i>b</i>		1,925 00	1,435 41	489 59	
Uniforms..... <i>c</i>		878 59	982 58		103 99
Maintenance.....		54,250 00			
Rations	29,317 89				
Clothing	6,390 19				
Convicts' discharge clothing	4,012 97				
do travelling expenses	2,828 23				
Bedding	1,097 92				
Chapels.....	132 34				
Libraries.....	294 14				
School	99 24				
Escapes	98 00				
Hospital	1,096 46				
Contingencies..... <i>d</i>	175 41				
			45,572 79	8,677 21	
Working expenses.....		24,050 70			
Heating	5,972 19				
Light.....	2,259 98				
Repairs to buildings	6,700 98				
Maintenance of machinery.....	1,110 90				
Armoury	48 60				
Kitchen.....	227 19				
Industries	3,394 97				
Farm and stable.....	105 95				
Carried forward	19,820 66	124,794 29	88,492 32	12,355 26	103 99

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted on account of KINGSTON PENITENTIARY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	19,820 66	124,794 29	88,492 32	12,355 26	103 99
Working expenses— <i>Concluded.</i>					
Stationery	84 70				
Freight	108 22				
Printing	23 00				
Sundries	105 31				
Queen's Printer	30 64				
Stationery Office	510 68				
Furniture	327 84				
			21,011 05	3,039 65	
		124,794 29	109,503 37	15,394 91	103 99
Capital Account..... <i>f</i>		2,100 00	2,455 73		355 73
Supplementary Estimates—					
Compensation to Chief Keeper..		500 00	500 00		
Arbitration in favor of S.T.Drennan <i>g</i>		10,668 00	10,648 48	19 52	
		138,062 29	123,107 58	14,954 71	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN H. BALDERSON.

a. Saving of Chief Keeper's salary from 31st December, 1881, to 30th June, 1882. Salary of one first-class Trade Instructor, for year ended 30th June, 1882. Salary of one Keeper, for year 1881-82. Salary of Assistant Deputy-Matron, for a portion of the year. There were less guards employed during the year than were estimated for.

b. Over-estimated.

c. More uniforms required than estimated for.

d. Caused by prison population being less than estimated for.

e. Over-estimated.

f. Caused by expenditure on account of steam and water pipes being larger than estimated for.

g. Saving in interest.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of
ST. VINCENT DE PAUL PENITENTIARY, for the Year ended 30th June,
1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—					
1 Warden		2,600 00	2,600 00		
1 Deputy Warden		1,400 00	1,400 00		
2 Chaplains		2,400 00	2,400 00		
1 Surgeon		1,200 00	1,200 00		
1 Accountant		1,000 00	1,033 32		33 32
1 Warden's Clerk		700 00	700 00		
1 Chief Keeper		800 00	800 00		
1 Storekeeper		700 00	733 32		33 32
1 Schoolmaster		600 00	600 00		
1 Steward		650 00	650 00		
1 Chief Clerk of Works and Chief Instructor		700 00	701 94		1 94
1 Stone Mason			163 37		163 37
2 Trade Instructors		1,400 00	1,236 59	163 41	
1 do		600 00	600 00		
2 do		1,120 00	1,120 00		
1 do		500 00	500 00		
1 Hospital Keeper		560 00	600 00		40 00
1 Engineer		780 00	650 00	130 00	
8 Keepers		4,000 00	4,333 36		333 36
28 Guards		12,600 00	12,149 80	450 20	
1 Messenger		450 00	450 00		
1 Farmer		560 00	560 00		
2 Teamsters		500 00	494 93	15 02	
E. Beland, ex-Clerk of Works			33 99		33 99
H. Demers, ex-Guard			8 34		8 34
S. W. H. Franckim, ex-Guard			4 17		4 17
<i>a</i>		35,820 00	35,713 18	106 82	
Retiring gratuities	<i>b</i>	1,425 00	2,024 77		599 77
Uniforms	<i>c</i>	2,891 85	3,908 28		1,016 43
Maintenance		31,256 64			
Rations		14,951 20			
Clothing		5,750 49			
Convicts travelling allowance		1,107 82			
do discharge clothing		2,437 40			
Interments		3 90			
Chapels		171 29			
Libraries		116 11			
School		41 28			
Escapes		248 64			
Hospital		1,010 25			
Transfer of convicts		123 30			
Contingencies		325 42			
Bedding	<i>d</i>	1,033 13			
Working Expenses		11,347 20	27,320 23	3,936 41	
Heating		4,090 70			
Light		1,035 95			
Repairs to buildings		4,056 62			
Maintenance of machinery		220 80			
Carried forward		9,314 07	82,740 69	4,043 23	1,616 20

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of ST. VINCENT DE PAUL PENITENTIARY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	9,314 07	82,740 69	68,966 46	4,043 23	1,616 20
Working expenses— <i>Concluded.</i>					
Armoury	72 50				
Stationery Office.....	394 66				
Queen's Printer.....	136 97				
Sundries	103 92				
Farm and stable.....	3,587 40				
Freight	162 76				
Stationery.....	19 46				
Travelling expenses.....	181 02				
Industries	83 80				
Kitchen	236 96				
Printing and advertising	132 66				
Watchman at Quarry	115 50				
			14,541 68		3,194 48
Supplementary Estimates—					
Bedson and Mackay, to and from Manitoba.....		1,200 00	1,195 45	4 55	
John Cooper, salary and rent, \$200.00 and \$366.20.....		566 20	566 20		
H. B. Mackay, Acting Warden.....		1,121 20	1,121 20		
H. B. Mackay, balance due on trip to Manitoba.....		264 95	264 95		
S. L. Bedson, balance due on trip to St. Vincent de Paul.....		400 00	400 00		
		86,293 04	87,055 94		762 90

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN. H. BALDERSON.

- a. Caused by changes in the staff.
b. In consequence of the retirement of Chief Keeper Cooper and Keeper Kerrigan, the amount allowed was in excess of vote for retiring gratuities of year 1881-2.
c. Caused by furnishing the whole staff with uniforms.
d. Prison population being less than estimated for.
e. Caused by expenditure of materials furnished the Public Works Department, not estimated for.
f. Over-estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of
DORCHESTER PENITENTIARY, for the Year ended 30th June, 1882,
showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—					
1 Warden		2,000 00	2,000 00		
1 Deputy-Warden		1,200 00	1,200 00		
1 Accountant		900 00	900 00		
1 Surgeon		1,200 00	1,200 00		
2 Chaplains		1,000 00	1,000 00		
1 Chief Keeper		800 00	800 00		
1 Storekeeper		700 00	700 00		
1 Steward		650 00	650 00		
1 Hospital Keeper		560 00	560 00		
1 Farmer		560 00	560 00		
1 Keeper, Carpenter Instructor		700 00	700 00		
1 do Mason do		700 00	700 00		
1 do Blacksmith do		700 00	700 00		
1 Engineer		780 00	520 00	260 00	
1 Schoolmaster		600 00	600 00		
3 Keepers		1,500 00	1,500 00		
20 Guards		9,000 00	8,172 50	827 50	
2 Teamsters		6 00	425 00	175 00	
1 Matron		500 00	500 00		
1 Deputy-Matron		300 00	300 00		
1 Messenger		450 00	450 00		
John Taylor (Guard)			37 50		37 50
Beattie & Seaman (Guards)			20 56		20 56
A. McNeil (Guard)			28 12		28 12
Total Staff Salaries	a	25,400 00	24,223 68	1,176 32	
Uniforms (Officers')	b	1,000 00	728 12	271 88	
Removal of Officers	c		440 25		440 25
Maintenance		10,582 37			
Rations	4,804 87				
Clothing	1,395 52				
Convicts' travelling allowance	341 50				
do discharge clothing	663 18				
Interments	5 56				
Chapels	165 80				
Libraries	16 80				
School	5 10				
Escapes	356 21				
Hospital	241 57				
Contingencies	d 29 33				
			8,028 44	2,553 93	
Working Expenses		5,469 30			
Heating	1,074 38				
Light	353 22				
Repairs to buildings	556 36				
Carried forward	1,983 96	42,451 67	33,420 49	3,561 88	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of
DORCHESTER PENITENTIARY, for the Year ended 30th June, 1882,
showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	1,983 96	42,451 67	33,420 49	3,561 88	
Working Expenses— <i>Concluded.</i>					
Maintenance of machinery.....	711 13				
Armoury.....	49 03				
Kitchen.....	175 51				
Stationery.....	39 38				
Sundries.....	5 05				
Freight.....	1,219 92				
Printing.....	127 01				
Farm and stables.....	1,615 28				
Stationery office.....	98 42				
Queen's Printer.....	38 35				
Rent to John Curley.....	226 27				
Transfer of G. Keefe &c., to Kingston..... <i>e</i>	118 45				
			6,407 76		938 46
Industries..... <i>f</i>		1,134 00	934 74	199 26	
Capital Account..... <i>g</i>		700 00	373 96	326 04	
		44,285 67	41,136 95	3,148 72	

I certify that this account has been examined under my directions and
is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN H. BALDERSON.

- a.* Less Guards were employed than were estimated for, and the salary of
the Engineer was paid by the Public Works Department for four months.
b. Not required; over-estimated.
c. Not estimated for.
d. Caused by prison population being less than estimated for.
e. Expenditure on account of farm and stables being more than estimated for.
f. and *g.* Over-estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of
MANITOBA PENITENTIARY, for the year ended 30th June, 1882, showing
the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries:—					
1 Warden.....		2,000 00	2,000 00		
1 Chief Keeper.....		800 00	800 00		
2 Chaplains.....		600 00	600 00		
1 Surgeon.....		800 00	800 00		
1 Accountant and Storekeeper.....		800 00	800 00		
6 Guards.....		3,600 00	3,000 00	600 00	
1 Trade Instructor and Guard.....		220 00	820 00		600 00
1 School Teacher.....		350 00	350 00		
1 Steward.....		650 00	650 00		
1 Messenger and Guard.....		600 00	600 00		
1 Engineer.....			660 00		660 00
1 Assistant to Accountant.....			66 00		66 00
1 Engineer.....		720 00	60 00	660 00	
1 Trade Instructor.....			34 00		34 00
1 Shoe and Baker Instructor.....			49 00		49 00
1 Engineer.....			15 00		15 00
<i>a</i>		11,140 00	11,304 00		164 00
Uniforms (Officers)..... <i>b</i>		574 75	626 69		51 94
Retiring Gratuities..... <i>c</i>		325 00		325 00	
Maintenance of Convicts.....		4,391 53			
Rations.....	6,380 52				
Clothing.....	1,517 74				
Convicts' travelling allowance..	200 00				
do discharge clothing.....	197 78				
Bedding.....	84 70				
Interments.....	36 00				
Chapels.....	1 05				
School.....	107 80				
Escapes.....	5 00				
Hospital.....	555 78				
Express.....	183 40				
Evergreens for Christmas.....	6 00				
Board for Holland.....	18 00				
do Keeper Ryan..... <i>d</i>	69 00		9,362 77		4,971 24
Working expenses.....		5,780 00			
Heating.....	3,844 23				
Light.....	562 22				
Repairs to buildings.....	152 05				
Maintenance of machinery.....	6 78				
Armoury.....	106 30				
Kitchen.....	173 35				
Stationery.....	39 91				
Farm and stables.....	1,993 68				
Sundries.....	12 30				
Livery and feed.....	503 00				
Freight.....	199 00				
Telephone rents.....	60 00				
Telegrams.....	74 67				
Teaming wood.....	39 00				
Carried forward.....	7,766 40	22,211 28	21,293 46		4,862 18

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of
MANITOBA PENITENTIARY, for the Year ended 30th June, 1882, showing
the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	7,766 49	22,211 28	21,293 46	.....	4,862 18
Working expenses— <i>Concluded.</i>					
S. L. Bedson travelling expenses to Winnipeg.....	143 50				
H. B. Mackay's travelling ex- penses to Winnipeg.....	43 10				
Travelling expenses to Winnipeg	206 50				
Queen's Printer	9 86				
Stationery Office.....	105 09				
Postage stamps.....	46 33				
One Tent.....	22 75				
Contingencies (details not re- ceived).....	189 54				
do do ... e	139 98				
			8,673 14		2,893 14
Industries (details not received)... f		50 00		50 00	
Governor General's visit..... g			400 22		400 22
Supplementary Estimates—					
To provide for difference in ex- change of land.....		1,000 00		1,000 00	
To purchase sundries		1,840 00		1,840 00	
Dr. Macdonald, professional services.		1,079 44	1,079 44		
		26,180 72	31,446 26		5,265 54
LESS—Keep of lunatics transferred to Manitoba subsidy account..	3,400 80				
Miscellaneous, N.W.T.	365 00				
do Keewatin	1,334 37				
			5,100 17		
		26,180 72	26,346 09	.....	165 37

I certify that this account has been examined under my directions and
is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN. H. BALDERSON.

SIR,—I am unable to give you the explanations under the various sub-heads of
service of this Penitentiary, having received no information on the subject from the
Warden. I have written to Mr. Bedson, and expect a reply in a few days.

I have the honor to be, &c.,

GEO. L. FOSTER,

Accountant of Penitentiaries.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of
BRITISH COLUMBIA PENITENTIARY, for the Year ended 30th June, 1882,
showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—					
1 Warden.....		1,200 00	1,200 00		
1 Deputy Warden and Chief Keeper		900 00	900 00		
2 Chaplains		600 00	601 00		
1 Surgeon.....		500 00	499 92		
1 Accountant and Storekeeper ..		1,000 00	999 96		
1 Steward and Guard		650 00	649 91		
7 Guards, 1 Teamster and Mess- enger		4,200 00	4,472 58		
		9,050 00	9,322 37		272 37
Uniforms..... <i>a</i>		300 00	329 58		29 58
Maintenance..... <i>b</i>		5,023 68			
Rations	2,654 37				
Clothing	273 96				
Convicts' travelling allowance..	207 00				
do discharge clothing	176 00				
Bedding.....	135 07				
Chapels	6 00				
Libraries	24 00				
School	7 00				
Escapes	4 00				
Hospital.....	283 70				
Contingencies	36 82				
			3,807 92	1,215 76	
Working Expenses.....		2,000 00			
Heating	778 01				
Light	328 51				
Repairs to buildings.....	111 01				
Maintenance of machinery	11 25				
Armoury	61 75				
Kitchen.....	163 75				
Stationery	134 40				
Sundries	36 06				
Printing.....	65 30				
Furniture.....	72 25				
Stationery Office.....	12 96				
Queen's Printer	0 49				
Farm and stables	74 57				
			1,850 31	149 69	
Maintenance of Ah Bow (lunatic).. <i>e</i>			184 27		184 27
Capital Account..... <i>f</i>		950 00	449 25	500 75	
Industries	<i>g</i>	200 00	26 50	173 50	
		17,523 68	15,970 20	1,553 48	

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN H. BALDERSON.

J. L. McDOUGALL,
Auditor-General.

-
- a.* One extra guard for a portion of the year. Not estimated for.
b. Under-estimated.
c. Caused by prices of supplies and prison population being less than estimated for.
d. Expenditure on account of heating, light and farm being less than estimated.
e. Not estimated for.
f and *g.* Over-estimated.
-

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION.

ACCOUNT of sums expended, compared with the sums estimated under Statute, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Senate—					
Salary of Speaker.....		4,000 00			
Hon. D. L. McPherson			4,000 00		
Indemnity to members	77,000 00				
Mileage do	10,300 00	87,300 00	77,188 80	10,111 20	
House of Commons—					
Salary of Speaker.....		4,000 00			
Hon. Dr. Blanchet.....			3,999 96	04	
Indemnity to members	206,000 00				
Mileage do	26,000 00				
		232,000 00	220,737 60	11,262 40	
Election expenses, 36 Vic., cap. 9		5,000 00			
Pictou, N.S.....	\$626 25				
Carleton, N.B.....	416 33				
Yamaska.....	16 50				
Argenteuil.....	651 80				
Selkirk	10 00				
Northumberland, West....	537 49				
Simeoe, South.....	712 16				
Charlevoix.....	12 00				
Lanark, South.....	84 60				
Iberville.....	60 13				
Sherbrooke.....	72 40				
Halifax.....	1000 00				
Bagot.....	86 00				
New Westminster.....	588 75				
			4,874 71	125 29	
Controverted Elections—					
Argenteuil			940 20		
Bellechasse.....			142 00		
			1,082 20		1,082 20

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—Continued.

ACCOUNT of sums expended, compared with the sums estimated under Vote, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Senate—				
Salaries and contingencies.....	55,938 00	57,996 85		2,058 85
House of Commons—				
Salaries, per Clerk's estimates.....	59,000 00	57,996 44	1,003 56	
Expenses of Committees, Extra Sessional Clerks, &c.....	12,800 00	13,497 03		697 03
Contingencies.....	\$20,500 00			
Supplementary for stationery.....	500 00			
	21,000 00	19,576 54	1,423 46	
Publishing Debates.....	\$18,562 50			
Supplementary	1,200 00			
	19,762 50	21,194 60		1,432 10
Special vote to pay indemnity to the family of the late J. S. Thompson, M.P.	1,000 00		1,000 00	
Salaries and contingencies per Sergeant-at-Arms estimate.....	27,475 00	27,541 24		66 24
Miscellaneous—				
Grant to Parliamentary Library	3,500 00	3,500 00		
Salaries of Library Staff, previously included under heading provided by Statute.	\$12,610 00			
Salaries of officers of Library, additional and contingencies	5,250 00			
	17,860 00	15,359 23	2,500 77	
Amount required to readjust salaries of three Library Clerks and Chief Messenger.	550 00	550 00		
To defray expenses of new catalogues.....	920 00	920 00		
Printing, binding and distributing the Laws...	12,000 00	9,613 71	2,386 29	
Printing, printing paper and bookbinding.....	70,000 00	38,465 05	31,534 95	
Salary of Clerk of the Crown in Chancery. ...	2,000 00	2,000 00		
Contingencies of Clerk of Crown in Chancery.	1,200 00	1,090 43	109 57	
Miscellaneous printing.....	2,000 00	1,015 97	984 03	
Total voted.....	307,005 50			
Total expended.....		270,317 09	40,942 63 4,254 22	4,254 22
Expenditure less than voted.....			36,688 41	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—Continued.

SALARIES AND CONTINGENCIES OF THE SENATE.

SALARIES—SENATE.

Name.	Service.	Grant.	Expendi- ture.	Expenditure compared with Grant	
				Less than Estimated	More than Estimated
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
R. LeMoine	Clerk, Master in Chancery, &c.....	3,400 00	3,400 00		
F. Taylor.....	Deputy Clerk, Clerk Assistant and Master in Chancery, 10 months.....	\$2,333 33			
James Adamson	do do 2 mos.	434 41			
E. L. Montizambert...	Law Clerk, Clerk of Committees and Translator, 7 mos.....	\$1,633 33			
* J. G. Creighton ...	do 4 mos.....	661 30			
Canon Johnson	Chaplain.....	400 00	2,294 63	505 37	
James Adamson.....	Second Clerk Assistant, &c.....	1,600 00	400 00		
Peter Miller.....	Second English Clerk, &c.....	1,400 00	1,333 33	266 67	
N. W. McLean.....	Third do do	1,400 00	1,400 00		
A. A. Boucher.....	Third Clerk Assistant, &c.....	1,900 00	1,900 00		
Alfred Garneau.....	First French Translator.....	1,600 00	1,600 00		
St. Denis LeMoine....	Clerk of French Journals, &c.....	1,200 00	1,200 00		
Ivanhoe Taché.....	Asst. Clerk of French Journals, &c....	900 00	913 99		13 99
R. W. Stephen.....	Assistant Accountant.....	1,200 00	1,200 00		
Alex. Souter.....	Junior Clerk.....	900 00	914 79		14 79
R. E. Kimber.....	Gentleman Usher Black Rod.....	1,350 00	1,350 00		
† J. B. Myrand.....	Postmaster.....	1,000 00	1,029 57		29 57
† Peter Dunne.....	Housekeeper.....	1,000 00	1,029 57		29 57
Pierre Rattey.....	Doorkeeper.....	800 00	800 00		
S. J. Jones.....	News-room Keeper.....	800 00	800 00		
† Chas. Young.....	Speaker's Messenger.....	700 00	713 96		13 96
J. P. Doherty.....	Wardrobe Messenger.....	600 00	600 00		
F. Gilbert.....	Bank Messenger.....	750 00	750 00		
§ Thos. Wheeler.....	Permanent Messenger.....	600 00	614 79		14 79
§ John Dunne.....	do do	600 00	614 79		14 79
§ A. Gravelle.....	House Carpenter.....	600 00	614 79		14 79
¶ O. Archambault.....	Messenger.....		95 15		95 15
Total Grant.....		30,300 00			
Total Expended.....			29,737 10	804 30 241 40	241 40
Expenditure less than Grant				562 90	

* J. G. Creighton, appointed 2nd February at \$2,000 per annum.

† J. B. Myrand's and Peter Dunne's salaries were raised \$200 on the 1st May.

‡ Charles Young's Salary was raised \$100 per annum on the 1st May.

§ Thos. Wheeler, John Dunn and A. Gravelle had salaries raised \$100 each on the 1st May.

¶ Odilon Archambault appointed 1st May as Messenger, at \$600 per annum.

I certify that this account has been examined under my directions and is correct.

Examined,
GEO. C. BOLTON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Senate.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Miscellaneous—				
5 Pages, at \$1.50 per diem	1 750 00	594 00	156 00	
7 Sessional Messengers, at \$2.50	2 1,750 00	1,750 00		
Charwomen, &c.	3 1,568 00	1,560 00	8 00	
Newspapers	4 5,570 00	5,632 76		62 76
Stationery	5 2,000 00	1,421 04	578 96	
Postage and carriage of mails	6 700 00	762 19		62 19
Tradesmen's accounts	7 3,500 00	3,938 39		438 39
Senate Debates and Short-hand Writers... ..	8 5,000 00	6,410 40		1,410 40
To meet unforeseen charges.....	9 4,800 00	6,190 97		1,390 97
Total Vote	25,638 00			
Total Expenditure.....		28,259 75	742 96	3,364 71
				742 96
Expenditure more than Voted....				2,621 75

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

THE SENATE,
OTTAWA, 30th November, 1882.

1. Pages.—Only four employed.
2. Messengers.
3. Charwomen.
4. Stationery.—Invoice exceeded estimate.
5. Newspapers.—Advertising and telegraphs used to form part of this item, but they are now placed to "Unforeseen Accounts."
6. Postage and carriage of mails.—Over-expenditure caused by length of Session.
7. Tradesmen's accounts.—Over-expenditure caused by replacing carpets and furniture.
8. Debates and Short-hand writers.—Under-estimated.
9. Unforeseen Accounts.—Under-estimated.

J. L. McDOUGALL, Esq.,
Auditor-General.

JAMES ADAMSON,
Deputy Clerk, Senate.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—Continued.

SALARIES of the House of Commons.

Name.	Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
J. G. Bourinot.....	Clerk of the House.....	3,400 00	3,400 00		
H. Hartney	Accountant.....	2,800 00	2,800 00		
*P. Leprohon.....	Clerk Assistant (11 months)	\$1,833 32			
F. F. Rouleau.....	do 1 do	200 00			
	2nd Clerk Assistant.....	2,000 00	2,033 32		33 32
D. W. McDonnell..	Sergeant-at-Arms.....	1,800 00		1,800 00	
H. Smith.	Deputy do	2,400 00	2,400 00		
G. W. Wicksteed..	Law Clerk.....	1,200 00	1,200 00		
W. Wilson.....	Assistant Law Clerk.....	3,400 00	3,400 00		
T. G. Coursolles..	do	2,000 00	2,000 00		
J. R. E. Chapleau.	Translator of Votes, &c.....	2,000 00	2,000 00		
F. B. Hayes.....	Assistant English Translator.....	1,800 00	1,800 00		
A. F. Gingras	do French do	1,600 00	1,600 00		
A. Frechette.....	do do do	1,700 00	1,700 00		
R. J. Wicksteed....	do English do	1,400 00	1,200 00	200 00	
J. A. Genand.....	do French do	1,200 00	1,200 00		
D. L. Desaulnier..	do do do	1,200 00	1,400 00		200 00
L. Laframboise....	do do do	1,200 00	1,200 00		
E. Query	do do do and Proof	1,000 00	1,200 00		200 00
	Reader.....	800 00	800 00		
R. Brewer.....	Book-keeper and Assistant Accountant	1,200 00	1,200 00		
F. McGillivray.....	Clerk of Routine and Records	1,400 00	1,400 00		
E. P. Hartney.....	do Public Accounts.....	1,200 00	1,200 00		
H. B. Stuart.....	English Engrossing Clerk.....	1,200 00	1,200 00		
*R. Romaine.....	Proof Reader and Clerk of Stationery.	1,600 00	1,166 65		166 65
I. B. Taylor.....	Indexing Clerk	1,000 00	1,000 00		
C. Panet.....	Clerk of Private Bills.....	1,200 00	1,200 00		
W. Todd.....	Assist. do	800 00	800 00		
R. McG. Moffat....	Clerk of Railway and Banking Com- mittees.....	1,200 00	1,200 00		
Elie Tasse.....	Principal Clerk of Committees.....	1,450 00	1,450 00		
F. X. Blanchet.....	Assist. do	1,200 00	1,200 00		
H. Poetier.....	Clerk of Votes and Proceedings.....	1,700 00	1,700 00		
Wm. Bowles.....	Assist. do	1,450 00	1,450 00		
W. B. Ross.....	English Journal Clerk.....	1,800 00	1,800 00		
A. D. G. Taylor....	Assist. do	1,300 00	1,300 00		
W. F. Costigan....	Clerk of Sessional Papers.....	1,000 00	1,000 00		
Pierre Rivet.....	French Journal Clerk.....	1,500 00	1,500 00		
J. H. Blais	Assist. do	1,000 00	1,000 00		
P. Poirier.....	Postmaster	1,200 00	1,200 00		
F. Falardeau.....	Assistant Postmaster (7 mos.)	\$466 66			
*J. Stansfeld	do 5 do	333 32			
		800 00	799 88	0 02	
E. Pelletier.....	do 11 do	\$825 00			
*A. E. Pelletier....	do 1 do	41 68			
do	Temporarily employed from 9th Feb. to 31st May	900 00	866 68	33 32	
J. Dalton.....	Junior Clerk	600 00	154 81		154 81
	Total Vote	59,000 00			
	Total Expenditure.....		57,721 44	2,033 34 754 78	754 78
	Expenditure less than Vote.....			1,278 56	

* F. Rouleau appointed 1st June, at \$2,400 per annum; J. Stansfeld appointed 1st February, at \$800 per annum; A. E. Pelletier appointed 1st June, at \$500 per annum; R. Romaine, salary from 1st February increased \$400 per annum.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—Continued.

HOUSE OF COMMONS.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Expenses of Committees, Extra Sessional Clerks, &c.</i>				
Speaker's Secretary	300 00	275 00	25 00	
Permanent Sessional Clerks.....	2,000 00	2,000 00		
Sessional Clerks at \$3 per diem.....	7,500 00	7,708 00		208 00
Expenses of Committees, Witnesses and Shorthand Writers.....	1,000 00	1,285 03		285 03
Sessional French Translators	2,000 00	2,504 00		504 00
Total Vote.....	12,800 00			
Total expended		13,772 03	25 00	997 03 25 00
Expenditure more than Vote.....				972 03

CONTINGENCIES.

Stationery	\$8,500 00			
do supplementary.....	500 00			
		9,000 00	9,425 40	425 40
Postage and telegraph.....	1,000 00	1,326 96		326 96
Newspapers and advertising	3,000 00	1,421 42	1,578 58	
Miscellaneous	4,000 00	3,931 59	68 41	
Unforeseen expenses by special order of Com- missioners.....	4,000 00	3,471 17	528 83	
Total Vote.....	21,000 00			
Total expended		19,576 54	2,175 82 752 36	752 36
Expenditure less than Vote			1,423 46	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

AUDITOR-GENERAL'S OFFICE,
November 25, 1882.

SIR,—I have the honor to draw your attention to some points which have been brought out by the examination of the Appropriation Accounts of the House of Commons, portion of the legislative expenditure of 1881-82.

SUPERANNUATION.

It is with regret that I have again to allude to the disregard of the Act of Parliament which, in describing those public servants who are to pay the superannuation, charges, makes special reference to the officials of both Houses.

Any doubt as to the present feeling of Parliament being different from that which existed when the Superannuation Act (33 Vic., cap. 4) was passed, was withdrawn by the removal from the Supply Act of 1881-82 of the amount which had for some years previously been annually included to cover the superannuation abatements. I trust that whatever may be done in the future in this matter shall have the sanction of law, either by the practice being made conformable to the law, or by the law being changed to suit the practice.

CHEQUES FOR THE ENTIRE AMOUNT OF PAY LISTS.

This question has also been the subject of correspondence on a previous occasion.

I should like if a cheque were given to each individual for his salary, no matter how small the amount of the cheque, being made payable to the order of the person entitled to the money. There may be an objection to the carrying out of this system so far as the indemnity expenditure is concerned, on account of instructions from the Internal Economy Commission, but there seems no good ground for distributing the monthly salaries to the staff in cash. The departmental expenditure, without a single exception, and that of the Senate, are made in the way which, I think, should be followed in the Commons.

The best evidence of the receipt of the money by the person entitled to get it is furnished by his endorsement on the cheque for the amount. Then it is a great comfort to an anxious-minded accountant to feel that he need not handle any money, and the Government interest would be served by the adoption of a system which would secure it from the misappropriation of funds, which may continue for a lengthened period when cash is used, but which cannot fail of almost immediate detection when cheques are made the medium of payment. I need scarcely say that this observation is not based upon the suspicion of dishonesty in disbursing money in the Commons, but on general grounds.

Kindly make an immediate reply to this, if there are any observations you desire to make, as I am placing the manuscript of my Report in the hands of the printer.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

HON. J. G. BLANCHET,

Chairman of the Internal Economy Commission,
House of Commons.

LÉVIS, December 2, 1882.

SIR,—I am aware that the officials of both Houses come under the provisions of the Superannuation Act, but they don't come under the provisions of the "Act respecting the Civil Service of Canada" and they don't receive the benefit of an annual increase of salary granted by the said Act to the officials of the other Departments of the Civil Service. It is, I presume, for that reason, that the Internal

Economy Commission adopted a resolution the 18th June, 1872, setting forth "that the salaries shall be paid to the officers and servants of the House respectively without any deduction for the Superannuation Fund; and that the change of four (4) per cent. (which it was then,) per annum required for that fund shall be paid by the Accountant extra the pay." That resolution, in my opinion, is still in force, at least in expressing the opinion of the Commission, that some provision must be made for a periodical increase of their salaries, before the officials of the House come under the Superannuation Act. It is the view I took before putting into force the Order in Council, of the 22nd September last. As to the system of payment by cheques or in money, for the service of the House, that question has been settled by the Commission in the two following resolutions, adopted the 8th April, 1880: *Resolved*, 1st. "That the system of paying Members of Parliament in cash or by cheque as they desire, be continued." 2nd. *Resolved*: "That the amount of the pay list of each branch of extra service for the House of Commons be drawn by one cheque and the parties paid in cash for that cheque." That system is simple, convenient, safe and economical. The system of paying every person by a separate cheque would require an increase in the number of Clerks during the Session, and it would render the system of keeping accounts more complicated and more expensive. I don't see any good reason for changing our present mode of payment.

I have the honor to be, Sir,

Your obedient servant,

J. G. BLANCHET.

J. L. McDougall, Esq.,
Auditor-General,
Ottawa.

Memorandum:

It is scarcely necessary to say, in explanation of the position taken in my letter, that receiving an increase of salary is one thing, and paying the superannuation tax another, and entirely independent thing.

Then a resolution of the Internal Economy Commission cannot be successfully urged against an Act of Parliament. As to paying by cheque instead of cash, I beg to say that the cash system is in my opinion, not more simple, convenient or economical than the other, and that it is because it is not safe, I am so strongly in favor of the alternative, the cheque system.

J. L. McDougall.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—Continued.

EXPENDITURE—Sergeant-at-Arms.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Chief Messenger.....	1,200 00	1,200 00		
1 Assistant do	900 00	900 00		
1 Door-keeper.....	300 00	300 00		
1 Permanent Messenger.....	800 00	800 00		
1 do	750 00	741 65	8 35	
2 do at \$700.....	1,400 00	1,400 00		
2 do at \$650.....	1,300 00	1,300 00		
1 do	600 00	600 00		
1 do	400 00	400 00		
1 do	325 00	300 00	25 00	
2 Night Watchmen	1,200 00	1,200 00		
1 House Carpenter.....	700 00		700 00	
35 Sessional Messengers.....	7,000 00	7,170 00		170 00
12 Sessional Pages.....	1,800 00	1,890 00		90 00
4 Servants for wash-rooms.....	600 00	975 00		375 00
10 Permanent Charwomen.....	1,825 00	1,825 00		
10 Additional do during Session.....	500 00	500 00		
Contingencies, Housekeeper's Department.....	750 00	744 45	5 55	
1 Gasman during Session	125 00	122 50	2 50	
Superannuation of Messengers.....		171 58		171 58
Tradesmen's and other accounts.....	5,000 00	5,001 06		1 06
Total Voted.....	27,475 00			
Total Expended.....		27,541 24	741 40	807 64 741 40
Expenditure more than Voted.....				66 24

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—Continued.

LIBRARY—Salaries and Contingencies.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Amount formerly under heading of Authorized by Statute.....	12,610 00	12,610 00		
Salaries of Officers, additional and contingencies...	5,250 00	2,749 23	2,500 77	
Amount to readjust salaries of 3 Clerks and Chief Messenger.....	550 00	550 00		
To defray expenses of new catalogues.....	920 00	920 00		
For purchase of books.....	3,500 00	3,500 00		
Total Grant.....	22,830 00			
Total Expended.....		20,329 23		
Expenditure less than Grant.....			2,500 77	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

GEO. C. BOLTON.

OTTAWA, November 29, 1882.

DEAR SIR,—In answer to your letter asking for information with reference to the amount of \$2,500.77 unexpended at the end of the fiscal year 1881-82, I presume that this amount must have been over-estimated in the vote for \$5,250.00 for "Salaries of officers (additional) and contingencies of the Library." As you are aware, previous to this year, the only amounts of that vote which were paid under my certificate were those required to pay salaries of officers (after the statutory grant of \$12,610 was expended) and contingencies, which were paid by the Sergeant-at-Arms. Now that all the accounts are in my own hands, I hope that everything will be found in order.

I would suggest, however, that the vote for salaries should be separated from the vote for contingencies in the annual estimates.

Ever, my Dear Sir,

Yours truly,

ALPHEUS TODD,

Librarian.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—Continued.

LIBRARY — Salaries.

Name.	Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
A. Todd.....	Principal Librarian.....	3,200 00	3,200 00		
A. Decelles.....	Assistant do	2,400 00	2,400 00		
A. Laperrière.....	Senior Clerk, French Division	1,750 00	1,750 00		
A. H. Todd.....	do English do	1,300 00	1,300 00		
J. Fletcher.....	Registry Clerk.....	1,000 00	1,000 00		
J. Campbell.....	Junior Clerk, English Division.....	1,000 00	1,000 00		
L. P. Sylvain.....	do French and English.....	900 00	900 00		
E. S. Thayne.....	Extra Clerk	800 00	800 00		
L. J. Cassault.....	Chief Messenger.....	850 00	850 00		
J. H. Dunlop.....	Messenger	700 00	700 00		
J. H. Ryan.....	do	700 00	700 00		
J. N. Rattey.....	do	700 00	700 00		
		15,300 00	15,300 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—Concluded.

MISCELLANEOUS—House of Commons.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries, per Clerks' Estimates	59,000 00	57,721 44	1,278 56	
Speaker's Secretary	300 00	275 00	25 00	
5 Permanent Sessional Clerks.....	2,000 00	2,000 00		
25 Sessional Clerks, at \$3.00 per diem.....	7,500 00	7,708 00		208 00
Witnesses and Shorthand Writers.....	1,000 00	1,285 03		285 03
5 Sessional French Translators	2,000 00	2,504 00		504 00
Stationery	9,000 00	9,425 40		425 40
Postage and telegraph.....	1,000 00	1,326 96		326 96
Newspapers and advertising	3,000 00	1,421 42	1,578 58	
Miscellaneous	4,000 00	3,931 59	68 41	
Unforeseen expenses, by order of the Commissioners	4,000 00	3,642 75	357 25	
Publishing Debates.....	19,762 50	21,194 60		1,432 10
Salaries, Sergeant-at-Arms' Estimates.....	9,875 00	9,141 65	733 35	
33 Sessional Messengers, at \$2.00 per day.....	7,000 00	7,170 00		170 00
12 do Pages, at \$1.50 per day.....	1,800 00	1,890 00		90 00
4 Servants for washrooms.....	600 00	975 00		375 00
10 Permanent Charwomen	1,825 00	1,825 00		
10 Sessional do	500 00	500 00		
Contingencies, Housekeeper's Department.....	750 00	744 45	5 55	
Gasman during the Session.....	125 00	122 50	2 50	
Tradesmen and others	5,000 00	5,001 06		1 06
Printing, binding and distributing the Laws.....	12,000 00	9,613 71	2,386 29	
do printing paper and bookbinding.....	70,000 00	38,465 05	31,534 95	
Salary, Clerk of the Crown in Chancery.....	2,000 00	2,000 00		
Contingencies do	1,200 00	1,090 43	109 57	
Miscellaneous printing.....	2,000 00	1,015 97	984 03	
Special Vote to pay family of J. S. Thompson				
amount of his indemnity.....	1,000 00		1,000 00	
Total Grant.....	228,237 50			
Total Expenditure.....		191,991 01	40,064 04	3,817 55
Expenditure less than Grant			36,246 49	

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,

Auditor-General.

Examined,

GEO. C. BOLTON.

ACCOUNTANT'S OFFICE,
HOUSE OF COMMONS, OTTAWA, November 27, 1882.

SIR,—In answer to your letter of this date, forwarding me a statement of expenditure on account of the House of Commons for the fiscal year ended the 30th June last, and asking explanations as to the differences between the several appropriations and that statement of expenditure, I beg to state that it is not possible to make a correct and exact estimate of the expenses of a coming session, no one can foresee what legislation the exigencies of the public service may require, with the consequent cost. The only guide in preparing an estimate for the future, is the past, and that will vary according to the requirements, hence the excess of expenditure, during the past year, over the appropriation, in the cost of the debates, the stationery, &c., the extra service as shown in your statement. The same reason will apply to where the expenditure has been less than the appropriation, except in the item of salaries where an appropriation was made for that of a second clerk assistant, but the office is vacant.

The estimate for the printing of Parliament for the next year has been reduced by \$10,000.00

The items of "The Laws," the salary of the Clerk of the Crown in Chancery, and "Miscellaneous Printing," are not paid through these Departments and should not be classed under Legislation.

The vote of \$1,000.00 to the family of the late J. S. Thompson, Esq., M.P., has not been paid owing to there being contesting claimants.

Your obedient servant,

HENRY HARTNEY,
Accountant, House of Commons.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, November 29, 1882.

SIR,—As the work of printing and distributing the Statutes for any Session, is necessarily begun in one financial year and completed in the next, a balance at credit of the vote is required for May and June work. It was not all drawn out last year because of two facts: 1st, that the volume of 1881 was unusually and unexpectedly small, and, 2nd, the work was not so far advanced upon the volume of 1882 at the end of that financial year, as to require certificates so large as I anticipated.

B. CHAMBERLAIN,
Queen's Printer.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, December 2, 1882.

SIR,—I have the honor to enclose herewith, a certified copy of an opinion from the Honorable the Minister of Justice, respecting the payment of the monthly salary to Mr. Speaker Blanchet, and in accordance with the recommendation arrived at, I have the honor to request that you will be good enough to unite with me in authorizing the Banque Nationale to pay Mr. Blanchet his monthly salary from the date of stoppage.

I have the honor to be, Sir,
Your most obedient servant,

J. M. COURTNEY,
Deputy Minister of Finance.

J. L. McDougall,
Auditor-General.

OTTAWA, December 1, 1882.

The Act respecting the Internal Economy of the House of Commons—31 Vic., chap. 27—enacts in its 8th clause as follows:—"For the purposes of this Act, the person who shall fill the office of Speaker at the time of any dissolution of Parliament shall be deemed to be the Speaker until a Speaker shall be chosen by the new Parliament; and in the event of the death, or disability, or absence from Canada, of the Speaker, during any dissolution or prorogation of Parliament, any three of the Commissioners may execute any of the purposes of this Act."

The question having been raised by the Auditor General as to the payment since the dissolution of the late Parliament, of the salary of Mr. Speaker Blanchet.

I am of opinion that, under the Act to which I have referred, that gentleman continues to be Speaker until a new Parliament shall choose a new Speaker. It is true that he is continued as Speaker only for the purposes of the Act, but nevertheless he is so continued, and I do not think the salary attached to his office can be in any way apportioned by the Executive Government, but am of opinion that, as he is Speaker for one purpose, he is in office still and entitled to his salary as such. This view is confirmed by the fact that, when the point arose on a former occasion, with reference to Mr. Speaker Anglin, the House of Commons, in the supplies for the year 1880—Supplementary Estimates for that year—voted a sum to pay him the "salary attached to the office of Speaker of the House of Commons, from the 1st October, 1878, to the 12th of February, 1879," that was, for a period analogous with reference to that Parliament, to the period to which Mr. Speaker Blanchet now claims his pay. Parliament thus seems to have adopted the view that the Speaker, although only declared to be such for the purposes of the Internal Economy Act, is nevertheless entitled to his salary until a new Speaker is chosen, and I refer also to the case of Mr. Speaker Cockburn, who was paid under similar circumstances (without any special vote however). I think, therefore, there can be no doubt of the intention of the Legislature, and I advise that Mr. Speaker Blanchet be paid his salary accordingly.

A. CAMPBELL,
Minister of Justice.

Certified, a true copy,
J. M. COURTNEY,
Deputy Minister of Finance.

OTTAWA, December 7, 1882.

SIR,—I am in receipt of your letter, enclosing a copy of the opinion of the Minister of Justice, that the payment of the salary, as Speaker of the House of Commons, to Mr. Blanchet, for the period since the dissolution, to which I objected, as wanting Parliamentary authority, may be legally made.

You are aware that our system prevents, unless at considerable inconvenience, the carrying out the direction of the Audit Act, as given in Sec. 32 sub-Sec. 1. I have, however, I think, conformed with the spirit, by uniting with you in withdrawing the stoppage to the payment of the salary, intending as I do, to give in my report, as my authority for doing so, the opinion of the Minister of Justice above named.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDougall,
Auditor-General.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ARTS, AGRICULTURE AND STATISTICS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Vote.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet expenses in connection with the care of Public Archives—					
Supply Act of 1881-82.....	5,000 00				
Unexpended balance of appropriation of 1880-81, carried forward by Order in Council.....	751 75	5,751 75	4,041 02	1,710 73	
To meet expenses in connection with Patent Record—					
Supply Act of 1881-82.....		7,200 00			
Unexpended balance of appropriation of 1880-81, carried forward by Order in Council....	\$94 71				
Less—Lapsed, 30th Sept., '82....	94 71		7,257 47		57 47
To meet expenses in connection with preparation of Criminal Statistics—					
Supply Act of 1881-82.....	5,000 00				
Unexpended balance of appropriation of 1880-81, carried forward by Order in Council....	\$2,140 31				
Less—Lapsed, 30th Sept., '82....	1,724 46	415 85	5,415 85	3,556 40	1,859 45
To meet expenses in connection with the Census—					
Supply Act of 1881-82.....	200,000 00				
Unexpended balance of appropriation of 1880-81, carried forward by Order in Council.....	74,093 29	274,093 29	252,671 42	21,421 87	
To meet expenses in connection with Dominion Exhibition.....		5,000 00	5,000 00		

I certify that these accounts have been examined under my directions and are correct.

Examined,
JOHN B. LYNCH.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ARTS, AGRICULTURE AND STATISTICS—Concluded.

ACCOUNT of sums expended in accordance with 25 Vic., c. 16, during the Fiscal Year ended 30th June, 1882.

Service.	—	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Registration of Marriages, Baptisms and Burials, Province of Quebec.....		887 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

OTTAWA, October 23, 1882.

SIR,—Be good enough to forward as speedily as possible the accounts and vouchers in connection with expenditure for census 1881-82.

The cheques and vouchers for criminal statistics expenditure June, 1882 (which you promised to send me) have not yet been received at this office.

I have the honor to be, Sir, Your obedient servant,

J. L. McDOUGALL, *Auditor-General.*

J. LOWE, Esq., Secretary, Department of Agriculture.

DEPARTMENT OF AGRICULTURE,
OTTAWA, CANADA, December 15, 1882.

SIR,—I have to inform you, that on receipt of your letter of the 23rd of October last, I communicated with the Accountant of the Census Branch, and he informed me that he had personally explained to you that the reason why the cheques and vouchers, of the Census Service and Criminal Statistics, had not been earlier sent in was owing to the fact of the difficulty of collecting them from all parts of the Dominion.

It was desired to send in to you as full returns as possible and to obtain which due diligence has been used.

It is proposed to send them to you in a day or two.

I have the honor to be Sir, your obedient servant,

J. LOWE,
Secretary Department of Agriculture.

J. L. McDOUGALL, Esq., Auditor General, Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE.

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1882, shewing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts	\$ cts.
Salaries of Immigration Agents and employés. <i>a</i>	16,800 00	20,129 40	.....	3,329 40
Clerks and Messengers in London, Eng., office. <i>b</i>	4,300 00	5,643 04	.....	1,343 04
Salaries of Special Agents in Europe..... <i>c</i>	6,000 00	5,486 42	513 58	
Contingencies of Canadian and other Agencies. <i>d</i>	24,000 00	14,909 27	9,090 73	
Travelling expenses of Travelling Agents in Europe..... <i>e</i>	7,000 00	12,709 71	.....	5,709 71
Towards assisting Immigration and Immigration Expenses: <i>f</i>				
Supply Act of 1881-82. \$100,000 00				
Supplementary Ests. '81-'82. 56,000 00				
	156,000 00	156,461 40	.....	461 40
	214,100 00	215,339 24	9,604 31	10,843 55
Deduct surplus.....				9,604 31
Net deficit.....				1,239 24

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—Continued.

(a) SALARIES of Immigration Agents and Employés.

Agency.	Names of Staff.	Grant.	Expenditure.	Expenditure compared with Grant	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Quebec	L. Stafford, Agent, 12 months.....	1,600 00	1,600 00		
	J. Doyle, Assistant	1,000 00	1,000 00		
	L. Stein, Clerk	1,000 00	1,000 00		
	Wm. Anderson, Norwegian Interpreter...	500 00	500 00		
	J. Lilly, Messenger, 1 month....\$ 16 66				
	F. O'Reilly do 11 months... 189 99				
Montreal	J. J. Daley, Agent.....	200 00	206 65		6 65
	Wm. McNichols, Assistant.....	1,200 00	1,200 00		
	Thos. Olsen, Interpreter, 3 months		912 50		912 50
Ottawa	A. Regimbal, Messenger.....		270 00		270 00
	W. J. Wills, Agent.....		379 00		379 00
	H. J. Maas, Interpreter, 9 months.....	1,200 00	1,200 00		
	Karl Olsen do 3 do		296 50		296 50
Kingston	R. Macpherson, Agent.....		123 00		123 00
	H. Hitchin, Messenger.....	1,200 00	1,200 00		
Toronto	J. A. Donaldson, Agent.....		365 00		365 00
	A. Gaunt, Messenger.....	1,400 00	1,400 00		
Hamilton	J. Smith, Agent		365 00		365 00
	R. Rissman, Messenger.....	1,100 00	1,100 00		
London, Ont.....	A. G. Smythe, Agent.....		380 25		380 25
	J. Hunter, Messenger.....	800 00	800 00		
Halifax	E. Clay, Agent.....		365 00		365 00
	Wm. Anderson, Interpreter	1,000 00	1,000 00		
St. John, N.B....	S. Gardner, Agent		226 50		226 50
		1,000 00	1,000 00		
Manitoba		2,400 00			
Winnipeg	W. Hespeler, Agent.....		1,400 00		
	Messenger and Caretaker.....		440 00		440 00
do	J. E. Tétu, Agent.....		1,000 00		
	Caretaker		400 00		400 00
N.-W. Territories		1,200 00		1,200 00	
		16,800 00	20,129 40	1,200 00	4,529 40

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH

Appropriation Accounts for Fiscal Year ending 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

(b) CLERK and Messengers in London, Eng., Office.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant	
				Less than Granted.	More than Granted.
		\$ cts.	£ s. d.	\$ cts.	\$ cts.
F. S. Dore.....	12 months' salary as Accountant.....		513 13 0		
E. W. A. Dixon..	12 do Clerk.....		123 5 0		
J. Colmer	12 do Secretary		250 0 0		
O. F. Just.....	12 do Clerk.....		137 10 0		
C. J. Taylor.....	1 month as Shorthand Writer.....		9 15 4		
M. Pope.....	2 months as Messenger.....		9 9 0		
S. J. Wilkinson..	12 do do		86 15 0		
G. C. Jackson...	10 do do		29 3 4		
			1,159 10 8		
	Total Grant.....	4,300 00			
	Total Expenditure.....		\$5,643 04		
	Over-expended.				1,343 04

(c) SALARIES of Special Agents in Europe.

John Dyke.....	12 months' salary, Agent at Liverpool.....		396 16 0		
Thos. Grahame..	12 do Glasgow..		246 11 0		
Chas. Foy.....	12 do Belfast....		205 10 0		
Thos. Connolly .	12 do Dublin		205 10 0		
J. W. Down	12 do Bristol.....		100 0 0		
			1,127 7 0		
	Total Grant.....	6,000 00			
	Total Expenditure.....		\$5,486 42		
	Balance Unexpended.....			513 58	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

(d) CONTINGENCIES of Canadian and other Agencies.

Agency.	Agent.	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Quebec	L. Stafford		3,978 81		
Montreal	J. J. Daley		1,598 93		
Ottawa	W. J. Wills		1,512 06		
Kingston	R. Macpherson		705 52		
Toronto	J. A. Donaldson		2,291 28		
Hamilton	J. Smith		874 07		
London	A. G. Smythe		273 65		
Halifax	E. Clay		1,461 62		
St. John	S. Gard. er		140 97		
Winnipeg	W. Hespeler		1,076 02		
Emerson	J. E. Tétu		996 34		
	Total Grant	24,000 00			
	Total Expenditure ..		14,909 27		
	Balance unexpended ..			9,090 73	

(e) TRAVELLING Expenses of Travelling Agents in Europe.

			£ s. d.		
Liverpool	John Dyke		885 4 11		
Glasgow	Thos. Graham		624 7 9		
Belfast	Chas. Foy		522 5 4		
Dublin	Thos. Connolly		295 18 1		
Bristol	J. W. Down		283 15 8		
			£2,611 11 9		
	Total Grant	7,000 00			
	Total Expenditure ..		\$12,709 71		
	Over-expended				5,709 71

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

J. B. LYNCH.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

(f) TOWARDS assisting Immigration and Immigration Expenses.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Printing and advertising.....		39,311 89		
Delegates' expenses.....		4,420 44		
Transport of Immigrants.....		49,365 83		
Commission and assisted passages.....		14,185 00		
Meals to Immigrants.....		7,176 34		
Ocean Mail Clerks.....		800 00		
Point Levis Guardians.....		1,168 50		
Travelling expenses of J. Lowe.....		814 95		
Special travelling expenses of J. J. Daley.....		380 17		
Coal, supplies and Messenger at Tanneries Junction.....		677 67		
Grain samples.....		136 96		
Refund to A. G. Nicholson of ocean passage and expenses.....		130 00		
Special services outside of Department.....		1,485 21		
Salaries and expenses of Special Agents and others.....		3,019 62		
Salaries of Travelling Agents.....		6,425 00		
Travelling and other expenses of Travelling Agents.....		6,961 61		
Salaries of Extra Clerks in Department.....		3,139 25		
Miscellaneous: freight, postage, &c.....		1,366 24		
Maintenance of Local Offices.....		55 78		
Printing, binding, &c.....		286 80		
Stationery.....		124 57		
Advances to be accounted for:—				
J. E. Tétu.....		150 00		
H. Maas.....		100 00		
J. McGovern.....		300 00		
Contingencies of London, Eng., Office:—				
Printing and advertising.....		7,853 81		
Delegates' expenses.....		1,877 25		
Miscellaneous.....		4,753 51		
		156,466 40		
Less refund.....		5 00		
	156,000 00	156,461 40		461 40

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—Continued.

Summary of Expenditure.

Service.	—	Expendi- ture.	—	—
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>In Canada.</i>				
Salaries of Immigration Agents and Employés.....		20,129 40		
Contingencies of Canadian and other Agencies....		14,909 27		
Towards assisting Immigration and Immigration Expenses.....		141,976 83	177,015 50	
<i>In England.</i>				
Clerks and Messengers in London (Eng.), Office....		5,643 04		
Salaries of Special Agents in Europe.....		5,486 42		
Travelling Expenses of Travelling Agents in Europe		12,709 71		
Contingencies of London (Eng.), Office.....		14,484 57	38,323 74	
Total Expenditure.....			215,339 24	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

OFFICE OF THE AUDITOR-GENERAL, April 5, 1882.

SIR,—Having examined the accounts and vouchers in connection with the expenditure of your Department for the six months ended 31st December, 1881, I herewith transmit you a statement of my remarks thereon.

I observe that several parties are paid for their services from the 15th of one month to the same date of the following. It would be more satisfactory to arrange that all salaries be paid by the calendar month. This could easily be effected by your issuing, in every instance of the above kind, a cheque for the services rendered from the 15th to the 1st of the succeeding month, and making all future payments for the calendar month.

Some accounts do not appear to be checked. Every account should be examined by an officer of your Department, and, if found correct, approved.

Agent's Accounts.

These frequently include disbursements on account of meals and transportation of immigrants, for each of which classes of payments a separate cheque ought to be issued by the Department. By so doing, the work of classifying the expenditure at the close of the year, will be, in a great measure, facilitated.

Stationery which is often purchased by Agents should be procured through the Government Stationery Office, (31st Vic., Cap. 35, Secs. 15, 18.)

The accounts for travelling expenses, postage, incidentals and telegraphing are generally meagre, as they, for the most part, neither contain a sufficiency of details, nor are they supported by vouchers. In this connection special attention is called to the accounts rendered by Mr. W. C. B. Grahame.

With regard to sums paid out by Agents from their advances, I would request to be provided with receipts signed by those entitled to payment, and not, as has happened, by an assistant of the disbursing officer.

Reference to the enclosed statement will illustrate the foregoing observations.

Finally with regard to the salaries of caretakers, I would wish departmental cheques to be issued monthly to their order for their services.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

DR. J. C. TACHÉ,

Department of Agriculture.

NOTE.—No reply was received to the above letter. Some suggestions contained in it have been partially acted upon. For instance, separate cheques are generally issued for payments on account of meals and transportations, and Mr. Grahame's accounts to which particular attention was directed, supply fuller details and are supported by vouchers.

DEPARTMENT OF AGRICULTURE,

OTTAWA, November 2, 1882.

SIR,—In answer to your letter of 31st October, respecting the expenditure on account of Arts, Agriculture and Statistics and Quarantine to the close of the last fiscal year, on which you ask information, I have to state that the amount \$1,710.73 on public archives account was unexpended, owing to the fact that the copying of historical documents for which that grant was principally voted, has not proceeded as rapidly as expected, and therefore the expenditure was smaller than estimated.

The amount of \$57.47 overexpended on patent record account, is owing to the fact that the number of patents exceeded the number actually expected, and provided for in the estimates. The unexpended balance of \$1,859.45, on criminal statistics account, is due to the fact that the stock of printed matter on hand was almost sufficient to carry on the operations of the past year.

The unexpended balance of \$21,421.87 on census account, is due to the fact that the services for which the grant was taken were not fully performed at the date mentioned.

Under the heading of Quarantine the total expenditure is \$1,544.22 less than estimated. The sub-item of Cattle Quarantine shows an amount of \$156.95 over the sum estimated for that service. This was owing to the fact of the very large number of animals for breeding purposes imported during the past year, and which has exceeded all anticipations.

I have the honor to be, Sir,

Your obedient servant,

J. LOWE,

Secretary.

J. L. McDOUGALL, Esq.,

Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Quarantine.</i>					
Medical Inspection, Quebec..... <i>a</i>		1,300 00	1,300 00		
Quarantine, Grosse Isle..... <i>b</i>		9,566 00	8,497 68	1,068 32	
do St. John, N.B..... <i>c</i>		2,400 00	1,979 44	420 56	
do Pictou, N.S..... <i>d</i>		800 00	731 10	68 90	
do Halifax, N.S..... <i>e</i>		3,200 00	3,142 43	57 57	
do Charlottetown, P.E.I. <i>f</i>		1,000 00	956 18	43 82	
Towards assisting in the maintenance of the Tracadie Lazaretto. <i>g</i>		3,000 00	2,958 00	42 00	
To meet expenses of precautionary measures for Public Health:					
Public Health..... <i>h</i>	5,000 00				
Cattle Quarantine..... <i>k</i>	13,000 00				
		18,000 00	18,156 95		156 95
		39,266 00	37,721 78	1,701 17	156 95
Deduct deficit.....				156 95	
Net surplus.....				1,544 22	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

J. B. LYNCH.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—Continued.

(a) MEDICAL Inspection, Quebec.

Name.	Quarantine.	Grant.	Expenditure.	Expenditure compared with Grant	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
A Rowand.....	Medical Inspector.....	900 00	900 00		
do	Boat service.....	400 00	400 00		
		1,300 00	1,300 00		

(b) QUARANTINE, Grosse Isle.

F. Montizambert	Medical Superintendent, 8 months.....	1,200 00	1,600 00		400 00
M. McKay	Hospital Steward, 7½ do	450 00	562 50		112 50
A. Andrews	Norwegian Interpreter.....	300 00	475 00		175 00
W. Brantigan....	Assist. Hospital Steward 7½ months)	200 00	350 00		150 00
Comé Langlois..	Boatman 7½ do .	210 00	392 50		182 50
Geo. Dancause..	do 7½ do .	210 00	362 50		152 50
Xavier Turcotte.	do 7½ do .	180 00	325 00		145 00
John Turcotte...	do 7½ do .	180 00	325 00		145 00
Ed. Mason.....	Baker, carter, &c.....	300 00	525 00		225 00
Rev. E. Jones...	Chaplain.....		200 00		200 00
Rev. J. B. Bolduc	do		200 00		200 00
.....	Transport, boat and steam service	1,200 00	1,200 00		
.....	Food and medicine.....	1,600 00	389 62	1,210 38	
.....	Contingencies and unforeseen expenses...	3,536 00	1,590 56	1,945 44	
		9,566 00	8,497 68	3,155 82	2,087 50

(c) QUARANTINE, St. John, N.B.

W. S. Harding...	Inspecting Physician	1,000 00	1,000 00		
C. Doherty	Hospital Stewardess	300 00	300 00		
W. S. Harding...	Boat service.....	600 00	600 00		
do	Contingencies.....	500 00	79 44	420 56	
		2,400 00	1,979 44	420 56	

(d) QUARANTINE, Pictou, N.S.

H. Kirkwood.....	Inspecting Physician.....	400 00	400 00		
G. Matheson.....	Steward.....	300 00	300 00		
H. Kirkwood.....	Fittings, bedding and contingencies.....	100 00	31 10	68 90	
		800 00	731 10	68 90	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—Continued.

(e) QUARANTINE, Halifax, N.S.

Name.	Quarantine.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
W. W. Wickwire	Inspecting Physician.....	1,000 00	1,000 00		
Rev. John Wood	Chaplain.....	100 00	100 00		
	do	100 00		100 00	
John Devlin	Steward	560 00	560 00		
Mary Devlin	Matron	150 00	150 00		
W. W. Wickwire	Boat service.....	600 00	600 00		
Sundry persons .	Contingencies.....	690 00	732 43		42 43
		3,200 00	3,142 43	100 00	42 43

(f) QUARANTINE, Charlottetown, P.E.I.

W. H. Hobkirk...	Inspecting Physician.....	400 00	400 00		
Thomas Cullen...	Steward.....	300 00	300 00		
Sundry persons .	Contingencies	300 00	256 18	43 82	
		1,000 00	956 18	43 82	

(g) Tracadie Lazaretto.

Rev. Sister St.					
Jean de Goto .	Salary.....	3,000 00	800 00		
Rev. J. A. Babi-					
neau.....	do		100 00		
A.C.Smith, M.D.	do		200 00		
C. Desjardins	Insurance.....		58 00		
Sundry persons ..	Maintenance		1,800 00		
		3,000 00	2,958 00	42 00	

Appropriation Accounts for Fiscal Year ended 30th June, 1882--Continued.

IMMIGRATION AND QUARANTINE—Concluded.

(h) Public Health and Quarantine.

	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Public Health.....	5,000 00				
Medical services and medicines.....		927 65			
Pamphlets.....		200 00			
Travelling expenses.....		356 93			
Telegraphing.....		96 86			
Copying.....		100 50			
Map.....		12 50			
Investigation <i>re</i> cattle disease.....		54 00			
Wm. McEachran, advance to be accounted for.....		200 00			
			1,948 44	3,051 56	
Cattle Quarantine.....	13,000 00				
Salaries of Inspectors and others.....		5,269 53			
Building barns, fencing, removing and rebuilding sheds, &c.....		5,181 23			
Rent of lots and stable.....		271 00			
Travelling expenses.....		576 51			
Guardian.....		150 00			
Disbursements by Wm. McEachran for wages, travelling expenses and one horse.....		377 37			
Disbursements by J. A. Couture for labor, &c.....		4,401 07			
Freight.....		46 00			
		16,272 71			
Less—Refunds.....		64 20			
			16,208 51		3,208 51
	18,000 00		18,156 95	3,051 56	3,208 51

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

J. B. LYNCH.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENSIONS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
John Bright, Messenger.....	80 00	80 00		
New Militia Pensions—				
Mrs. Caroline McEachren and 4 children.....	238 00	211 00	27 00	
Janet Anderson.....	110 00	110 00		
Margaret McKenzie	80 00	80 00		
Mary Ann Richey and 1 child.....	288 00	288 00		
Mary Morrison	80 00	80 00		
Louise Prudhomme.....	110 00	110 00		
Virginie Charron and 4 children.....	150 00	56 44	93 56	
Paul M. Robbins	146 00	146 00		
Charles T. Bell	73 00	73 00		
Alex Oliphant	109 50	109 50		
Charles Lugsden.....	91 25	91 25		
Thomas Charters	91 25	91 25		
Charles T. Robertson.....	110 00	110 00		
Percy G. Routh.....	400 00	400 00		
Richard S. King	400 00	400 00		
George A. McKenzie	73 00	73 00		
Edwin Hilder.....	146 00	146 00		
Fergus Schofield.....	73 00	73 00		
John Bradley.....	109 50	109 50		
James Bryan.....	109 50	109 50		
Ensign W. Fahey.....	200 00	200 00		
Mary Hodgins and 3 children.....	191 00	191 00		
John Martin	110 00	110 00		
Mrs. J. Thorburn	150 00	150 00		
Mrs. P. T. Worthington and 3 children.....	378 00	314 00	64 00	
Mrs. Elliott and 1 child.....	120 00	120 00		
Ellen Kirkpatrick and 3 children.....	226 00	206 00	20 00	
Mrs. George Prentice and children.....	352 00	352 00		
Mary Hannah Tempest and child.....	298 00	298 00		
T. Robinson.....	50 00	50 00		
Total Grant	5,063 00		204 56	
Total Expenditure		4,858 44		
Veterans War of 1812..... \$25,000 00				
Unexpended balance of '81..... 4,840 00				
	29,840 00	25,795 00		
Compensation to Pensioners in lieu of land.....	5,500 00	5,231 66	268 34	

I certify that this account has been examined under my directions and is correct.

Examined,
GEO. C. BOLTON.

J. L. McDougall,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENSIONS—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Amount required to provide for the retiring allowances of five County Court Judges in B. Columbia	9,133 32			
A. F. Pemberton.....		1,622 16		
E. H. Saunders.....		1,999 92		
W. R. Spaulding.....		1,622 16		
H. M. Ball.....		2,266 56		
<i>a</i>	9,133 32	7,510 80	1,622 52	
<i>Pensions to Judges authorized by Statute.</i>				
Supreme Court—				
Hon. Sir W. B. Richards.....	5,333 33	5,333 28	05	
J. T. Taschereau.....	4,666 66	4,666 56	10	
Quebec—				
Hon. C. D. Day.....	2,666 66	2,666 64	02	
A. Lafontaine.....	2,666 66	2,666 64	02	
J. J. Loranger.....	2,666 66	2,666 66	02	
P. Winter.....	2,333 33	2,333 28	05	
J. F. Duval.....	4,000 00		4,000 00	
L. T. Drummond.....	3,333 34	3,333 24	10	
W. Badgely.....	3,333 34	3,333 24	10	
J. A. Berthelot.....	3,333 34	3,333 24	10	
J. N. Bosse.....	2,666 66	622 22	2,044 44	
A. Polette.....	2,666 66	2,666 64	02	
J. W. Ritchie.....		295 71		295 71
Ontario—				
J. M. Lauder.....	1,600 00	1,598 76	1 24	
W. B. Wells.....	1,600 00		1,600 00	
Geo. Sherwood.....		1,570 00		1,570 00
A. McDonald.....		25 92		25 92
Nova Scotia—				
Hon. L. M. Wilkins.....	2,666 66	2,666 64	02	
Sir W. Young.....		3,733 32		3,733 32
W. F. Des Barres.....		1,440 85		1,440 85
New Brunswick—				
E. Williston.....		1,733 28		1,733 28
<i>Miscellaneous Pensions.</i>				
Nova Scotia—				
Hon. J. S. Morris.....	1,200 00		1,200 00	
H. W. Crawley.....	1,200 00	1,200 00		
Carried forward.....	47,933 30	47,886 10	8,846 28	8,799 08

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENSIONS—Continued.

ACCOUNT of the sums expended, compared with the sums estimated, for the Year ending 30th June, 1882, showing the surplus or deficit upon each sub-head Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	47,933 30	47,886 10	8,846 28	8,799 08
<i>Miscellaneous Pensions—Concluded.</i>				
Late Province of Canada—				
G. H. Ryland, late Clerk Executive Council.	444 40	444 40		
do Secretary Board of Jesuits' Estate.....	200 00	200 00		
British Columbia—				
Capt. P. J. Hankin, R.N., late Colonial Secretary.....	2,595 56	2,595 56		
	51,173 26	51,126 06	8,846 28	8,799 08
<i>b</i>			47 20	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a and *b*. Over-estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.***PENSIONS—Continued.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Militiamen and widows of militiamen, U.C. War of 1812.....	6,000 00	5,200 00	800 00	
Militiamen and widows of militiamen, L.C. War of 1812.....	600 00	495 00	105 00	
For annual allowance to superannuated employes..	155,000 00	160,319 95	.....	5,319 95
Superannuation Revenue.....\$46,426.39.				

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MILITIA.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Military Branch and District Staff	22,100 00	16,509 55	5,590 45	
Brigade Majors	14,400 00	13,221 60	1,178 40	
Allowance for Drill Instruction.....	40,000 00	38,471 70	1,528 10	
Ammunition..... \$25,000 00				
Supplementary..... 15,000 00	40,000 00	49,591 38		9,591 38
Clothing..... \$50,000 00				
Unexpended balance, 1880-81. 11,170 02	61,170 02	47,860 96	13,309 06	
Military Stores..... 40,000 00	40,000 00	34,148 56	5,851 44	
Public Armories and care of Arms..... 52,000 00	52,000 00	51,659 87	340 13	
Drill pay and camp purposes..... \$250,000 00				
Unexpended balance, 1880-81..... 17,874 49				
Supplementary..... 10,000 00	277,874 49	264,969 19	12,905 30	
Contingencies..... \$46,000 00				
Unexpended balance, 1880-81..... 5,960 42	51,960 42	48,445 26	3,515 16	
Drill Sheds and Rifle Ranges.. \$10,000 00				
Unexpended balance, 1880-81. 135 53	10,135 53	10,079 76	55 77	
Care and maintenance of Military Properties..... 8,000 00	8,000 00	7,977 06	22 94	
Royal Military College..... 59,000 00	59,000 00	58,937 52	62 48	
Military Schools and Drill instruction in Colleges..... \$6,000 00				
Supplementary..... 2,000 00	8,000 00	5,370 24	2,629 76	
Pay, maintenance and equipment of "A" and "B" Batteries and Schools of Gunnery..... \$119,000 00				
Supplementary..... 10,000 00	129,000 00	117,179 14	11,820 26	
Pay and maintenance of Guards at Rideau Hall... 250 00	250 00	250 00		
Total Grant.....	813,890 46			
Total Expenditure.....		764,671 99	58,809 85	9,591 38
Expenditure less than Vote.			9,591 38	
			49,218 47	

Revenue from Militia \$18,579 93

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MILITIA—Continued.

DETAILS of Salaries of Military Branch and District Staff, 1881-82.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Expenditure under Statute.</i>				
1 General Officer Commanding	4,000 00	4,000 00		
Adjutant-General at Headquarters.....	2,600 00	2,600 00		
<i>Expenditure under Vote.</i>				
1 Aide-de-Camp to General Officer Commanding	1,000 00	1,000 00		
11 District Deputy Adjutants-General, at \$1,200..	13,200 00	10,500 00	2,700 00	
1 District Paymaster	600 00	150 00	450 00	
1 Assistant Inspector of Artillery.....	1,200 00	.....	1,200 00	
<i>Staff Contingencies.</i>				
Allowance to Adjutant-General at Headquarters.....	600 00	600 00		
Allowance to 11 District Deputy Adjutants-General, at \$500.....	5,500 00	4,259 55	1,240 45	
Total Grant.....	22,100 00			
Total Expenditure.....		16,509 55		
Expenditure less than Grant.....			5,590 45	

I certify that this account has been examined under my directions and is correct.

Examined,
GEO. C. BOLTON.

J. L. McDOUGALL,
Auditor-General.

DEPARTMENT OF MILITIA AND DEFENCE,
OTTAWA, November 8, 1882.

Militia Expenditure, 1881-82.

Statement explanatory of the differences between the Militia appropriations and the expenditure for 1881-82, as required by the Auditor-General of Canada for his annual report.

Salaries District Staff.

Unexpended balance \$3,990.45, lapsed on 30th June, 1882. This balance is owing to a reduction of the District Staff.

Brigade Majors.

Unexpended balance, \$1,178.40, lapsed 30th June, 1882. The estimate for this service includes the travelling expenses of Brigade-Majors on inspection duty, and a sufficient margin is necessary to cover the exigencies of the service.

Drill Instruction.

Unexpended balance, \$1,528.10. This balance was carried forward for three months by Order-in-Council, dated 27th June, 1882, to cover unpaid service under this head.

Royal Military College.

Unexpended balance, \$62.48, lapsed 30th June, 1882.

Military Schools and Drill Instruction in Colleges.

Unexpended balance, \$2,629.76. This balance was carried forward for three months by Order-in-Council, dated 27th June, 1882, for the payment of services under this head.

Ammunition, Clothing and Military Stores.

Unexpended balance, \$9,569.12. This balance was carried forward to 1882-83, by Order-in-Council, dated 27th June, 1882, being required to meet payments for ammunition, clothing and military stores ordered in England during the financial year, but not delivered up to the 30th June, 1882.

Public Armouries.

Unexpended balance, \$400.13, lapsed 30th June, 1882.

Drill Pay and Camp Purposes.

Unexpended balance, \$12,905.30. This balance was carried forward to 1882-83 by Order in Council, dated 27th June, 1882, for the payment of the annual training of the Militia not then completed.

Contingencies.

Unexpended balance, \$3,515.16. This balance was carried forward for three months by Order in Council, dated the 27th June, 1882, for payment of claims for Militia service of 1881-82, provided for under Militia general orders, but which could not be collected before the 30th June, 1882.

Drill Sheds and Rifle Ranges.

Unexpended balance, \$55.97, lapsed 30th June, 1882.

Military Properties.

Unexpended balance, \$22.94, lapsed 30th June, 1882.

Conversion of Smooth-bore Ordnance.

Unexpended balance, \$3,000, lapsed 30th Sept., 1882.

"A" and "B" Batteries Schools of Gunnery at Quebec and Kingston.

Unexpended balance, \$11,820.86. This balance was carried forward to 1882-83, by Order in Council, dated 27th June, 1882, to meet outstanding claims of 1881-82.

C. EUG. PANET,

Deputy Minister of Militia and Defence.

Certified,

C. HERBERT O'MEARA,

Accountant.

J. L. McDougall, Esq.,

Auditor-General.

INTERCOLONIAL RAILWAY—CAPITAL.

Account of sums expended, compared with the sums granted, for the Fiscal Year ended 30th June, 1882, showing surplus or deficit upon each sub-head of Vote

Service.	Balances from 1880-81.	Grant.	Supplementary Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
						Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Elevator and wharf, Halifax. ....	.....	130,000 00	30,000 00	160,000 00	169,103 18	.....	9,103 18
Extension into Halifax. ....	.....	.....	5,000 00	5,000 00	4,006 66	993 34	.....
Completing, &c., passenger station, Halifax. ....	.....	.....	4,000 00	4,000 00	.....	4,000 00	.....
Increased accommodation, St. John.	\$25,081 20	.....	.....	.....	.....	.....	.....
Of which lapsed 30th September, 1881.	12,625 86	.....	.....	.....	.....	.....	.....
Flour shed, St. John. ....	.....	8,000 00	.....	12,455 34	16,302 03	.....	3,846 69
Construction. ....	.....	15,060 00	10,000 00	25,000 00	3,410 13	4,589 87	.....
Repairs and improvements, Rivière du Loup Branch. ....	.....	.....	5,000 00	5,000 00	14,739 74	10,260 26	.....
do balance from 1880-81.	\$8,403 61	.....	.....	.....	1,581 86	3,418 14	.....
Less lapsed, 30th September, 1881.	5 00	.....	.....	.....	.....	.....	.....
Rolling stock, Rivière du Loup Branch.	8,398 61	.....	7,000 00	15,398 61	13,398 61	2,000 00	.....
Additional rolling stock. ....	.....	291,600 00	.....	291,600 00	153,853 84	137,746 16	.....
Award to Johnstone & Co. ....	.....	309,800 00	309,800 00	309,800 00	205,005 20	104,794 80	.....
J. C. Nolan, rent of building, St. Octave. ....	.....	2,068 88	.....	2,068 88	2,068 88	.....	0 11
J. E. McNutt, land damages. ....	.....	.....	132 00	132 00	132 00	.....	.....
Chas. D. Blair do. ....	.....	.....	500 00	500 00	500 00	.....	.....
Joseph White and others, land damages. ....	.....	.....	400 00	400 00	400 00	.....	.....
Heirs of Geo. Moffatt, transport of rails. ....	.....	.....	230 00	230 00	230 00	.....	.....
Widow of late H. T. Fosberry. ....	.....	.....	4,777 25	4,777 25	4,777 25	.....	.....
Pierre Pireau, for land at Rimouski. ....	.....	.....	250 00	250 00	250 00	.....	.....
Thomas B. Smith. ....	.....	.....	156 25	156 25	156 25	.....	.....
Lapsed votes and balances from 1880-81—	.....	.....	176 87	176 87	176 87	.....	.....
To pay for land.	\$1,092 00	.....	.....	.....	.....	.....	.....
do D. McPherson.	500 00	.....	.....	.....	.....	.....	.....
do F. Shanly and staff.	41 88	.....	.....	.....	.....	.....	.....
do Girouard.	2,640 00	.....	.....	.....	.....	.....	.....

OTTAWA, November 13, 1882.

MY DEAR SIR,—I have seen Mr. Schreiber on the subject of the classification of expenditure of the Intercolonial Railway on Capital Account during the fiscal year ended 30th June, 1882. He considers:

1. That the vote of \$160,000, for elevator and wharf at Halifax, is properly chargeable with expenditures sub-classified in returns under the following heads:—

Purchase of properties	\$117,322 10
Extension upon North street.....	10,227 87
Removing buildings at terminus.....	464 73
Elevator wharf.....	8,612 26
New wharf at deep water terminus.....	21,240 27
Freight shed on new wharf.....	11,235 95
	<hr/>
	\$169,103 18

Being an over-expenditure of \$9,103.18 on the appropriation for "Elevator and Wharf."

2. The appropriation of \$5,000, under the head of Halifax Extension, is chargeable, with outlays, under sub-heads of:

No. 2 wharf and car shed, Richmond.....	\$1,848 05
Miscellaneous.....	2,158 61
	<hr/>
	\$4,006 66

Leaving an unexpended balance of \$933.34.

3. There has been no expenditure chargeable to vote of \$4,000 for fitting up passenger station, Halifax.

4. That the appropriation of \$8,000 for flour shed, St. John, is properly chargeable, with expenditures classified, under the following sub-heads of account:—

Shed St. John.....	\$3,410 13
Coal shed and trestle.....	3,590 00
Labor and material.....	582 77
Brick freight shed.....	496 00
Brick flour shed.....	107 21
Expenses of Archibald and Hillson.....	43 45
	<hr/>
	\$8,229 56

Being an expenditure on the whole of \$229.26 in excess of the \$8,000 voted for freight shed alone.

5. The expenditures charged to the unexpended balance of the appropriation of 1880-81 in 1881-82 amounts to \$11,482.60, leaving an unexpended balance on the 30th June, under the head of "Increased Accommodation, St. John," of \$972.74.

You are already aware that I have no control over the classification of expenditures by the Railway Department, and that under the system hitherto followed I am obliged to accept the details as I find them in the monthly returns.

Yours very truly,

THOMAS D. TIMS,
Financial Inspector.

J. L. McDougall, Esq.,
Auditor-General.

GOVERNMENT RAILWAYS IN OPERATION,
OFFICE OF THE CHIEF ENGINEER,
OTTAWA, November 27, 1882.

SIR,—As requested by your communication of the 25th instant, I now desire to explain the cause of differences between the several expenditures and the Parliamentary appropriations relating thereto.

INTERCOLONIAL RAILWAY.

1. The excess of expenditure over the appropriation of \$160,000 for an elevator and wharf at Halifax arose from the necessary wharf accommodation for the winter business having cost more than estimated.

2. Under the appropriation for the extension into Halifax of \$5,000, the expenditure was less than this sum, on account of the works not having been quite finished.

3. No expenditure was made under the appropriation of \$4,000 for completing the passenger station at Halifax, because, contrary to anticipation, the Nova Scotia Railway Company had no necessity to occupy the station accommodation.

4. The excess of expenditure over the appropriation for increased accommodation at St. John, \$12,455.34, was due to the erection of a coal shed at the Deep Water Terminus.

5. Under the appropriation for a flour shed at St. John the expenditure was less than the appropriation, owing to the size of the proposed shed having been reduced, the smaller size being considered sufficient. The coal shed above referred to was undertaken under the impression that the balance of this appropriation would be available for that purpose.

5. Under the appropriations \$5,000 and \$7,000 for repairs and improvements, Rivière du Loup Branch, the expenditures was less than the appropriations, because the works for which they were provided were not finished.

7. Under the appropriation for rolling stock for the Rivière du Loup Branch of \$291,600, the expenditure was less than the appropriation on account of the stock provided for not having been all delivered.

8. Under the appropriation of \$309,800 for additional rolling stock, the expenditure was less than the appropriation for the same reason.

9. The following appropriations, Thos. B. Smith, fencing, \$176.87, heirs Geo. Moffat, \$4,777.25, transport of rails, have since been paid, but Joseph White and others, land damages, \$230, is still in abeyance until certain conditions are complied with.

PRINCE EDWARD ISLAND RAILWAY.

The reason why the appropriation of \$400.00 to meet costs in railway accidents was not expended was because it was paid and charged to working expenses.

It is certainly desirable to keep the open accounts as small as possible, and every effort is being made and will continue to be made to that end.

The item of Capital Suspense, \$1,003.81, is composed of

Preliminaries for St. Charles' Branch.....	\$ 660 30
Surveys and Inspection	343 51
	\$1,003 81

The foregoing, I think, covers all the points in your letter. I return herewith papers received from you.

I am, Sir,
Yours truly,

COLLINGWOOD SCHRIEBER,
Chief Engineer and General Manager.

OTTAWA, November 29, 1882.

SIR,—In reply to your letter of the 27th instant, containing answers to my letter on last year's expenditure on Railways under your control as Chief Superintendent and General Manager, I beg to advise that a word may properly be said on the Capital Suspense (\$1,003.81) item.

The open accounts should no, I think, contain any sum which is a charge against an appropriation.

You have, I believe, seen Mr. Tims, who intended to request you to see to the transference of the \$1,003.81 to the proper appropriation of last year.

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

C. SCHRIEBER, Esq.,
Chief Engineer,
Government Railways in Operation.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Canada Central Extension (subsidized)—						
Amount of Appropriation, 1881-82 (re-vote).....	509,400	00	260,000	00		
do brought forward from 1880-81.....	260,000	00				
Less amount re-voted, 1881-82.....	249,400	00				
	177,400	00				
do lapsed 30th September			332,000	00	138,400	00
			2,000	00		
Paid D. McIntyre & Co., subsidy.....						
Prince Arthur's Landing and Kaminitiquia Railway—						
Amount brought forward from 1880-81.....			2,000	00		
Paid P. A. L. & K. Ry. Co. balance of purchase money						
Fort William to English River—			45,000	00		
Amount of Appropriation, 1881-82.....				142	90	
Paid Registration of deeds.....				9	00	
Instruments destroyed by fire.....				62	25	
Travelling expenses.....				300	00	
Disbursements at Ottawa..... a				514	15	44,485 85
			940,000	00		
English River to Eagle River—						
Amount of Appropriation, 1881-82.....					356,100	00
Paid Purcell & Co., work performed under contract.....					45,637	98
J. St. V. Caddy, disbursements					2,000	00
Disbursements at Ottawa..... a					403,787	98
						536,212 02

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account **CANADIAN PACIFIC RAILWAY**, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Eagle River to Keewatin—						
Amount of Appropriation, 1881-82.....			2,000,000 00	876,600 00		
Paid Manning, McDonald, McLaren & Co., work performed under contract.....				88,723 00		
North Western Transportation Co., transportation of rails.....				2,000 00		
Pillow, Hersey & Co., spikes.....				7,756 40		
Dominion Bolt Co., spikes, bolts.....				800 00		
Pullman Palace Co., use of car for His Excellency the Gov.-Gen'l.....				1,935 73		
Intercolonial Railway, repairs to car "Keewaydin".....				203 17		
Morton, Rose & Co., demurrage, &c.....				1,249 98		
J. Tomlinson, six months' salary.....				250 00		
Professional services.....				26,214 74		
Salaries.....				1,721 33		
Board.....				4,139 92		
Travelling expenses.....				150 00		
Freight.....				739 99		
Rent.....				248 62		
Compensation for supplies, &c., destroyed and stolen.....				455 00		
Hardware.....				853 34		
Hand-cars.....				27 00		
Repairs and additions to buildings.....				193 14		
Office furniture.....				111 30		
Fuel, oil, &c.....				4,631 77		
Advertising and printing.....				301 96		
Preservation of the peace.....				44 90		
Oats, hay, &c.....				493 79		
Insurance premiums.....				9 00		
Lumber.....						
Blankets.....						

Repairing instruments.....	95 25
Instruments.....	82 50
Miscellaneous.....	14 05
Stationery.....	529 92
W. T. Jennings' advances to be accounted for.....	400 00
Disbursements at Ottawa.....	10,000 00
do Winnipeg.....	3,000 00
Freight Department's accounts.....	1,207 02
	1,041,458 16
Less—Refunds.....	372 10
	1,041,086 06
350,000 00	
12,400 00	
143,809 36	
1,385 00	
1,202 24	
14,083 44	
1,500 83	
9,102 40	
4,479 29	
5,015 38	
2,533 42	
162 86	
607 67	
123 58	
420 87	
384 85	
257 26	
1,064 66	
71 46	
43 00	
82 72	
5,647 46	
156 25	
12 00	
15 00	
84 20	
317 00	
71 25	
150 00	
2,021 92	
186 98	
211 00	
207,603 35	

Carried forward.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	\$
Brought forward.....				207,603 35		
Keewatin to Selkirk— <i>Concluded.</i>						
Paid Miscellaneous.....				237 80		
Disbursements at Ottawa.....				1,080 00		
do Winnipeg.....				1,300 00		
Freight, Mechanical and Stores' Department accounts.....				4,881 46		
Loss—Refunds, &c.....				215,022 61		
				45,697 79		
				169,324 82	180,675 18	
Pembina Branch—						
Amount of Appropriation, 1881-82.....			22,000 00	456 30		
Paid Atkins, Monkman & Culver, legal services.....				1,329 40		
Atkins, Culver & Hamilton do.....				5,900 00		
Toronto Bridge Co., bridges.....				7,510 00		
Skead & Haycock, wire fencing.....				64 00		
Travelling expenses.....				213 69		
Disbursements at Ottawa.....				327 82		
do Winnipeg.....				1,677 50		
Freight and mechanical departments' accounts.....				17,478 21	4,521 79	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Telegraph Lines and Railway—						
Amount of Appropriation, 1881-82.....						
Paid Sifton, Glass & Co., construction and maintenance of telegraph line.....			70,000	00	9,557	84
Oliver, Davidson & Co., construction of line and interest on drawback.....					9,462	80
R. Fuller, balance for construction and maintenance of line.....	42,829	45				
Less value of wire, &c., furnished him by the Government.....	5,815	40				
				37,014	05	
F. N. Gisborne, half proportion of salary as Superintendent Government Telegraphs.....						
Advertising.....				1,250	00	
Salaries.....				1,280	88	
Board.....				10,921	83	
Horses, carts and harnesses.....				325	24	
Telegraph equipment.....				1,296	50	
Provisions.....				338	36	
Drawing agreement.....				37	97	
Travelling expenses, &c.....				79	51	
Hardware.....				6	00	
Veterinary attendance.....				643	35	
Ammunition.....				74	85	
Stationery.....				86	85	
Oil, &c.....				15	85	
Tent covers, &c.....				18	05	
Freight and express charges.....				17	40	
Rent of telephone.....				40	94	
Repairs to line.....				127	17	
Rent.....				30	00	
				302	50	
				10	00	

R. L. Tupper, advance to be accounted for.....						100 00	
Miscellaneous.....						105 41	
Less—Refunds.....						73,143 35	
						5,337 35	
Station and Terminal Accommodation—						67,808 00	2,194 00
Amount of Appropriation, 1881-82.....							
do brought forward from 1880-81.....	50,558 53						
Less amount re-voted for 1881-82.....	50,000 00						
	558 53				50,558 53		
Paid W. Oliver, erection of station houses.....						2,139 35	
W. Gooderham, Haggas' water service.....						902 64	
Wm. Hazlehurst, erection of turntables.....						1,780 00	
Lumber.....						433 87	
Wages.....						519 70	
Glass and nails.....						20 35	
						5,795 91	44,762 62
*Subsidy to Canadian Pacific Railway Co.....							
Paid do do subsidy for 221 miles of track completed.....					4,000,000 00	2,210,000 00	
do do advance for steel rails delivered.....						375,000 00	
						2,585,000 00	1,415,000 00
Rolling Stock—							
Paid C. B. Record and J. L. Harris, cars.....						6,800 00	
Salary.....						75 00	
Travelling expenses.....						65 00	
						6,940 00	6,940 00
* Dr.							
CANADIAN PACIFIC RAILWAY TO DOMINION GOVERNMENT.							
							Cr.
For Amount of account for work done by Government on first 100 miles west of the Red River, plant and rolling stock transferred, &c.....	\$	cts.				\$	cts.
Advance in May, 1882.....						280,736 09	
						1,042,519 29	
						500,000 00	
† To Balance.....						1,823,255 38	
						500,000 00	
† This balance of \$500,000 with interest from the date of the advance at 4 per cent., was paid after the close of the financial year							

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Additional emolument to Mr. C. Schreiber as Engineer-in-Chief of Canadian Pacific Railway—						
Supplementary Vote.....			1,500 00	1,500 00		
To pay judgment of Exchequer Court, and costs, in the case of Patrick Kenny, contractor for the transport of steel rails—						
Supplementary Vote.....			2,162 61	1,585 06		
Paid P. Kenny, amount of judgment.....				577 55		
A Ferguson, costs.....				2,162 61		
Pacific Railway, general—						
Paid advertising.....				220 08		220 08

I certify that these accounts have been examined under my directions, and are correct.

Examined,
J. B LYNCH.

J. L. McDOUGALL,
Auditor-General.

(a.) Details of expenditure charged in various sub-divisions of the Canadian Pacific Railway, under the head of "Disbursements at Ottawa":

Salaries of Engineers, Draughtsmen and Clerks at Head Office, Ottawa - - - - -	\$21,511 77
A. G. Morrison, gratuity on leaving service - - - - -	100 00
Charles Hamilton, " " " " - - - - -	45 00
W. Kirkpatrick, balance for services as Engineer on Canadian Pacific Railway - - - - -	148 01
E. B. Borron, caretaker of stores at French River - - - - -	143 65
Lithographing - - - - -	867 05
Maps, &c. - - - - -	140 60
Rent of telephone - - - - -	122 50
Telegraphing - - - - -	2,384 57
Travelling expenses - - - - -	339 00
Copies of "Mail" - - - - -	180 00
Legal services - - - - -	1,068 37
Freight - - - - -	34 45
Repairs to car and instruments - - - - -	28 02
Conductor's cap - - - - -	10 00
Office disbursements - - - - -	191 82
Stationery - - - - -	665 26
Printing and binding - - - - -	533 21
Coal - - - - -	10 53
Despatch box - - - - -	13 50
Finishing and plating straight-edger - - - - -	10 35
	<hr/>
Less Refunds - - - - -	\$28,547 66
	33 97
	<hr/>
Total - - - - -	\$28,513 69

Fort William to English River - - - - -	\$ 300 00
English River to Eagle River - - - - -	2,000 00
Eagle River to Keewatin - - - - -	10,000 00
Keewatin to Selkirk - - - - -	1,000 00
Pembina Branch - - - - -	213 69
British Columbia - - - - -	15,000 00
	<hr/>
Total - - - - -	\$28,513 69

(b.) Details of expenditure charged in various sub-divisions of the Canadian Pacific Railway, under the head of "Disbursements at Winnipeg":

Salaries - - - - -	\$2,012 28
Board - - - - -	216 00
Office rent - - - - -	1,200 00
Telegraphing - - - - -	179 99
Telephone - - - - -	30 00
Cleaning offices - - - - -	157 09
Petty disbursements - - - - -	172 36
Stationery - - - - -	78 05
Coal and wood - - - - -	225 75
Labor, removing furniture - - - - -	16 00
Travelling expenses - - - - -	339 80
	<hr/>
Total - - - - -	\$4,627 32

Eagle River to Keewatin	- - - - -	\$3,000 00
Keewatin to Selkirk	- - - - -	1,300 00
Pembina Branch	- - - - -	327 32
Total	- - - - -	<u>\$4,627 32</u>

RAILWAYS AND CANALS.

Recapitulation of Expenditure on Canadian Pacific Railway construction, 1881-82.

Canada Central Extension	- - - - -	\$ 193,600 00
P. A. L. & Kaministiquia Railway	- - - - -	2,000 00
Fort William to English River	- - - - -	514 15
English River to Eagle River	- - - - -	403,787 93
Eagle River to Keewatin	- - - - -	1,041,086 06
Keewatin to Selkirk	- - - - -	169,324 82
Pembina Branch	- - - - -	17,478 21
West of Red River	- - - - -	8,744 74
British Columbia	- - - - -	1,695,980 16
Telegraph lines and roadway	- - - - -	67,806 00
Stations and terminal accommodation	- - - - -	5,795 91
Subsidy to C. P. R. Co.,—including advance on rails—	- - - - -	2,585,000 00
Rolling stock	- - - - -	6,940 00
Additional emolument to Mr. C. Schreiber	- - - - -	1,500 00
Judgment of the Exchequer Court in the case of P. Kenny	- - - - -	2,162 61
General	- - - - -	220 08

\$6,201,940 72

Less:— Refunds on account of expenditure incurred in previous years on Surveys - - - \$ 838 61
 Amount placed to the credit of Rolling Stock, for cars transferred to the Intercolonial Ry, and for one engine sold - - - 30,721 90

Amount placed to the debit of Canada Pacific Railway Co., for work done by the Govt., on the first 100 miles west of Red River, and for Plant, Rolling Stock and Rails - - - 1,206,304 42

1,237,864 93

\$4,964,075 79

Amount of Appropriation, 1881-82 -	-	-	-	\$10,710,662 61
Amount brought forward from '80-81 -	\$4,654,804 48			
Less amount re-voted for 1881-82 -	2,770,000 00			
				<u>\$1,884,804 48</u>
Less amount lapsed 30th September -	963,469 01			
				<u>921,335 47</u>
Total Appropriation	-	-	-	\$11,661,998 08
Total Expenditure	-	-	-	<u>4,964,075 79</u>
Balance unexpended -	-	-	-	<u>\$6,697,922 29</u>

NOTE by Railways and Canals Department :—"The works contemplated have not been completed."

I certify that this account has been examined under my direction and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

JUNE 1st, 1882.

SIR—, Messrs. A. G. Morrison and Chas. Hamilton (lately employed in Head Office, Ottawa), have been allowed a gratuity of one month's salary on their retiring from the public service.

Should not such gratuities have the authority of an Order-in-Council?

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.		Expenditure.		Expenditure compared with Grant.	
	\$	cts.	\$	cts.	\$	cts.	Less than Estimated.	More than Estimated.
Lachine Canals— <i>a</i>								
Amount of Appropriation, 1881-82.....								
do brought forward from 1880-81.....	560,935	98	800,000	00				
Less amount re-voted for 1881-82.....	487,760	00	73,175	98	873,175	98		
Paid Wm Davis & Sons, work performed under contract, section 11.								
do do do do do sections 6 and 7.								
O'Brien, Gordon & Bergin, lock gates.....							82,200	00
McNamee, Gaherty & Frechette, work performed under contract.							59,204	99
Walter H. Brown, timber.....							28,800	00
D. W. Gaherty & Co., work performed under contract.....							48,488	59
<i>La Minerve</i> Printing Co., translating and printing report of Chief Engineer of Canals.....							3,261	24
E. H. Parent, removal expenses from Grenville to Montreal.....							2,600	00
Geo. Dowker, Resident Engineers, &c.....							1,522	73
Travelling expenses.....							464	81
Reporting evidence.....							24,419	68
Legal services.....							252	50
Printing specifications.....							177	80
Valuators.....							425	80
Advertising.....							22	50
P. Boulay, services as Draughtsman.....							108	00
							285	19
							587	50
							252,821	33
Cornwall Canal— <i>b</i>								
Amount of Appropriation, 1881-82.....			40,000	00				
do brought forward from 1880 81.....	43,169	89					620,354	65

Less amount revoted for 1881-82.....	40,000 00	3,169 89	63,169 89	11,900 00	
Supplementary vote.....		20,000 00		23,600 00	
Paid Gordon, Woodward & Chamberlain, work performed under contract.....				242 45	
J. A. Gordon, lock gates.....				499 28	
Wm. Mattee, land.....				3,445 34	
Matthew Orr, do.....				315 27	
Mrs. D. W. Macdonell, balance of purchase money for land.....				3,878 46	
Cockburn & McIntyre, costs <i>re</i> Sarah Macdonell.....				204 25	
J. A. Phelan, Resident Engineers, &c.....				466 96	
Travelling expenses.....				5 60	
Legal services.....					
Stationery.....					
				44,587 61	18,582 28
St Lawrence River and Canals— <i>a</i>					
Amount of Appropriation, 1881-82.....	175,000 00				
do brought forward from 1880-81.....	73,990 04				
Less—Amount re-voted for 1881-82.....	65,000 00	8,990 04	183,990 04	22,000 00	
Paid Wm. Davis & Sons, work performed under contract.....				75 00	
W. H. Brouse, land damages.....				6,302 41	
Salaries and wages.....				210 37	
Legal services.....				68 22	
Lumber.....				57 02	
Wood and coal.....				164 22	
Travelling expenses.....				28 09	
Hardware.....				28 12	
Stationery.....					
				28,933 45	155,056 59
Welland Canal— <i>a</i>					
Amount of Appropriation, 1881-82.....	1,065,060 00				
Supplementary vote.....	75,000 00		1,140,000 00	11,100 00	
Paid P. Larkin, work done under contract, Sec. 1.....				7,000 00	
Lobb, Dawson & Murray, work done under contract, Sec. 12.....				11,800 00	
John Carroll, do.....				7,100 00	
Bannerman & Co., do.....				31,100 00	
Hunter, Murray & Cleveland, do.....				73,400 00	
T. B. Townsend, lock-gates.....				20,083 03	
Toronto Bridge Co., bridges.....				6,600 00	
Haney, Hailey & Parry, Secs. 19 and 20.....				4,800 00	
Robert Fowlie, snubbing posts.....				54,407 13	
O'Brien, Gordon & Bergin, bridges.....					
Carried forward.....				227,940 16	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.		
					Less than Estimated.	More than Estimated.	
		\$	cts.	\$	cts.	\$	cts.
Welland Canal— <i>Continued.</i>							
Paid	Brought forward.....			227,340	16		
Dawson, Hartt & Morrison, work done under contract.....	do			6,037	97		
F. B. McNamee	do			19,870	00		
A. Dobbie, iron, steel, brass, &c., for regulating weirs.....	do			681	69		
Hunter, Murray & Cleveland, in full settlement for claims, Sec. 27.....	do			61,313	12		
Ferguson, Mitchell & Symmes, work done under contract	do			14,383	33		
John Ferguson, do	do			7,121	41		
J. R. Van Allen & Co, timber.....	do			4,384	74		
W. H. Brown	do			9,888	82		
Hunter, Murray & Cleveland, removing dam.	do			1,037	00		
H. J. Beemer, work done under contract.....	do			20,700	00		
Canada Southern Railway, widening and deepening prism of canal....	do			2,945	41		
Great Western Railway, diversion of track.....	do			10,000	00		
Welland Railway Co., do	do			624	00		
do	moving track and opening new ditch.....			2,360	99		
James Wilson, wire, &c.....	do			624	99		
R. J. Campbell, per Hutchinson & Wood, work done under contract, Secs. 17 and 18.....	do			1,200	00		
Isaac Usher, labor and materials for locks.....	do			2,872	95		
The late Ambrose Clarke, per representatives, work done under con- tract, Sec. 33.....	do			43,932	44		
do	do			21,667	07		
G. May, land.....	do			2,360	00		
N. A. & J. R. Tenbreck, land.....	do			1,880	00		
J. H. Morris and T. H. Merritt, land.....	do			1,800	00		
Geo. Walker	do			40	00		
Wm. Mellanby	do			2,500	00		

J. M. Ellsworth	do	150 00
Wm. Wilson	do	30 00
Jos. Upper	do	2,060 00
Thos. Nihan	do	791 00
Jos. Simpson	do	25 00
E. McArdle, land damages	do	2,575 00
Thos. Nixon	do	100 00
Haslep & Long, excavating	do	1,560 39
Barrow & Ohafield, lamps	do	1,049 00
J. D. Silcox, use of dredge	do	2,576 00
Hezekiah Davis, machinery of mill	do	400 00
A. Hendershot, in full settlement for demolition of wharf and bridge	do	918 00
<i>La Minerne</i> Printing Co., translating and printing Report of Chief Engineer of Canals	do	
J. Ham. Perry, salary as Land Valuator	do	1,850 00
do expenses	do	2,020 00
H. Murna, salary	do	606 00
do do	do	2,040 00
Legal services	do	681 00
Costs	do	773 72
Abstracts of titles	do	74 76
Travelling expenses	do	72 69
Salaries	do	707 75
Telegraphing	do	6,535 63
Scows	do	248 68
Printing specifications	do	450 00
Photographic materials	do	100 59
R. D. Dunn:—	do	16 59
Repairs to banks	do	35,706 17
Regulation of the water	do	23,823 44
Carpenters putting waling on gates, making floats for bridges, &c.	do	13,782 78
Protecting Government property	do	1,040 31
Bridge tenders	do	302 55
Ferry-men, &c., &c.	do	200 19
Cutting sills of weirs and adapting masonry of bridge to super-structure	do	1,948 66
Preparing bridge seats	do	60 06
Survey right of way	do	833 01
Gate timber	do	230 79
Engineering staff, &c., Northern Division	do	12,109 14
do do Southern	do	14,747 00
Framing and fitting sluice gates for regulating weirs	do	1,060 39
Construction of new road	do	92 82
Painting, &c., &c.	do	114 00
Advertising	do	1,191 09
Stationery	do	121 88
		603,402 17
		536,597 83

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.
RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.		Expenditure.	Expenditure compared with Grant.	
	\$	cts.	\$	cts.	\$	cts.	\$ cts.
St. Anne's Lock and Canal— <i>a</i>							
Amount of Appropriation, 1881-82.....			300,000	00			
Paid Baskerville, O'Connor & Cassidy, work performed under contract.....					125,800	00	
Grand Trunk Railway, alteration of bridge.....					24,650	00	
C. P. Davidson, Q.C., professional services.....					867	83	
J. A. U. Beaudry, P.L.S. do					215	00	
Rev. G. L. Chevreffils, land.....					1,155	62	
Olivier Chevreffils do					1,075	00	
Marcel Guérard do					100	00	
Paul Dunberry do					75	00	
T. Raymond do					75	00	
J. O. Chevreffils do					4,438	15	
Jules Tremblay do					6,370	33	
G. C. Turnstall do					4,584	33	
P. Petit dit Lemarche do					83	25	
J. L. Daoust do					4,335	39	
A. St. Dennis do					1,387	50	
T. D. Arpentigny do					1,387	50	
E. Pilon do					171	50	
Léon Deslauniers, services as Land Valuator.....					510	00	
do do expenses.....					194	00	
Alex. Grevier, services as Land Valuator.....					510	00	
do expenses.....					194	00	
Wm. Grevier, services as Secretary.....					691	00	
Thos. Pringle, services and expenses.....					21	75	
Land damages.....					19	49	
L. Pelechot, interest on land purchased.....					36	83	
Printing specifications.....					13	80	
Advertising.....					525	31	
(Geo. Dowker, Resident Engineers, &c.....					13,585	11	

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Murray Canal—Towards construction of..... <i>a</i>						
Paid Travelling expenses .....	.....	.....	50,000 00	1,724 24		
Salaries and wages.....	.....	.....		4,953 18		
Office rent.....	.....	.....		59 00		
Printing specifications.....	.....	.....		49 56		
Miscellaneous .....	.....	.....		161 55		
Advertising.....	.....	.....		148 35		
Stationery.....	.....	.....		39 75		
				7,135 63	42,864 37	
St. Peter's Canal— <i>c</i>						
Amount of Appropriation, 1881-82.....	.....	3,000 00				
do brought forward from 1880-81.....	3,252 24					
Less amount lapsed, 30th Sept., 1881.....	3,239 24	13 00				
			3,013 00	13 00		
Paid legal services.....	.....	.....		471 00		
Geo. E. Smith & Co., anchors, chains, &c.....	.....	.....		484 00	2,529 00	
Miscellaneous Canals— <i>d</i>						
Amount of Appropriation, 1881-82.....	.....		10,000 00			
do brought forward from 1880-81.....	8,863 16					
Less amount lapsed, 30th Sept., 1881.....	8,863 16					
						10,000 00
<i>a.</i> Works in progress.		<i>c.</i> Work completed.		<i>d.</i> Not required.		

Statement of salaries charged in Welland and St. Lawrence Canals, Capital, for services in the Department of Railways and Canals, Ottawa :

WELLAND CANAL.

R. C. Douglas - - - - -	\$ 1,825 00	
J. B. Spence - - - - -	1,440 00	
G. A. Mothersill - - - - -	1,240 00	
Gustave Smith - - - - -	266 13	
J. H. McLeod - - - - -	400 50	
J. W. Griffith - - - - -	327 00	
H. Le B. Ross - - - - -	410 50	
R. W. Breckan - - - - -	183 00	
N. H. Dobson - - - - -	121 50	
J. W. Burke - - - - -	304 00	
E. Pagé - - - - -	18 00	
		\$6,535 63

ST. LAWRENCE.

P. J. Boulay - - - - -	\$155 00	
D. A. McMillan - - - - -	730 00	
M. Desjardines - - - - -	730 00	
A. Hamel - - - - -	547 50	
O. Bonneville - - - - -	335 00	
E. A. Tabor - - - - -	136 50	
E. L. Chevrier - - - - -	49 50	
E. Hamond - - - - -	27 00	
		2,710 50

Total - - - - - \$9,246 13

Recapitulation of expenditure on Canals, Capital, 1881-82 :

Lachine - - - - -	\$ 252,821 33
Cornwall - - - - -	44,587 61
St. Lawrence - - - - -	28,933 45
Welland - - - - -	603,402 17
Ste. Anne's Lock, etc., - - - - -	193,158 36
Carillon Canal, etc., - - - - -	212,794 07
Grenville - - - - -	220,290 32
Culbute - - - - -	29,567 15
Murray - - - - -	7,135 63
St. Peter's - - - - -	484 00
Total - - - - -	\$1,593,114 09

I certify that this account has been examined under my direction and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,
J. B. LYNCH.

RAILWAYS AND CANALS—INCOME.

ACCOUNT of sums expended, compared with the sums granted, on account of RAILWAYS AND CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub head of Vote.

Service.	—	\$	cts.	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
								Less than Estimated.	More than Estimated.
		\$	cts.	\$	cts.			\$	cts.
RAILWAYS.									
Canadian Pacific Railway— Compensation to the St. Boniface Hospital on account of a large increase in the number of patients between the years 1876 and 1880, inclusive, in consequence of the proximity of the U.P.R. works.....						1,786 20	1,786 20		
CANALS.									
Lachine Canal—Construction of roadway leading to St. Gabriel Flour Sheds.... Paid Geo. Dowker to pay labor, &c., &c.....						3,000 00	2,978 66	21 34c	
Chambly Canal—Raising banks and lowering bottom of Canal— Amount of Appropriation, 1881-82..... Supplementary Grant.....			26,000 00 4,800 00			30,800 00	30,796 41	3 59	
Paid Geo. Dowker, to pay labor and accounts..... Chambly Canal—Purchase of a building for Collector's Office, St. John— Amount bought from 1880-81..... Paid J. O. Pierce & Son.....						1,000 00	1,000 00		
Trent Works—Survey of Trent Valley Navigat on..... Paid Salaries and wages..... Travelling expenses, telegraphing, postage..... Freight..... Provisions..... Canoe.....						6,000 00	4,001 05 1,441 14 18 70 36 99 35 00		

Hardware, &c. ....	.....	.....	.....	.....	19 85
Tents, camp-bed, desk, &c. ....	.....	.....	.....	.....	83 94
Coal .....	.....	.....	.....	.....	7 50
Rent .....	.....	.....	.....	.....	33 33
Tracing linen, &c. ....	.....	.....	.....	.....	27 10
Advertising .....	.....	.....	.....	.....	84 36
Stationery .....	.....	.....	.....	.....	47 55
					5,836 51
					163 49 ^a
Welland Canal—Rebuilding superstructure of toll bridge, Dunnville— Amount brought from 1880-81. ....	.....	5,406 81	.....	.....
Less—Amount lapsed, Sept. 30th, 1881. ....	.....	5,406 81	.....	.....
Welland Canal—To rebuild a bridge on the line of Canal street, Dunnville— Amount of Appropriation, 1881-82. ....	.....	5,500 00	.....	.....
Supplementary grant. ....	.....	233 46	.....	5,733 46	
Paid Wm. McBurney & Sons, oak piles. ....	.....	.....	.....	.....	594 30
McCleary & McLean, pine. ....	.....	.....	.....	.....	1,161 80
Wm. Tanner, plank. ....	.....	.....	.....	.....	20 16
R. D. Dunn, to pay labor and accounts. ....	.....	.....	.....	.....	3,957 20
					5,733 46
Welland Canal—To refund Mr. E. V. Bodwell the amount paid by him to the Superannuation Fund, while Superintendent of the Welland Canal— Supplementary grant. ....	.....	.....	.....	321 49	
Welland Canal—To pay damages to str. "M. C. Upper" in Welland Canal— Supplementary grant. ....	.....	.....	8,000 00	.....
Paid L. McCallum .....	.....	.....	.....	.....	7,931 34
Burlington Bay Canal—Renewal of Piers— Amount of Appropriation, 1881-82. ....	.....	10,000 00	.....	.....
do brought forward from 1880-81. ....	.....	79 40	.....	.....
Supplementary grant. ....	.....	10,000 00	.....	20,079 40	
Paid McDermeid & McHendrie, work performed under contract. ....	.....	.....	.....	.....	13,600 00
Salary of T. S. Bell. ....	.....	.....	.....	.....	780 00
Travelling expenses, &c., &c. ....	.....	.....	.....	.....	49 29
Office rent. ....	.....	.....	.....	.....	30 00
					14,459 29
					5,620 11
River Tay—Survey of River Tay and Canal .....	.....	.....	750 00	.....
Paid F. Abbott, to defray cost of survey. ....	.....	.....	.....	.....	748 65
					1 35
Williamsburg Canal—Towards the construction of waste weir. ....	.....	.....	.....	.....	5,000 00

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Baie Verte Canal—						
Balance brought forward from 1880-81	180	00				
Less—Lapsed 30th September	180	00				
Miscellaneous works not otherwise provided for	400	00				
Paid S. H. Fowler, labor and taking care of Government stores	1,664	84				
do timber at Fort Francis Locks	312	80	5,000	00		
W. H. Carpenter & Co., firewood	57	32				
Wages	124	75				
Board of men						
				2,559	41	2,440
						59
Arbitrations and Awards	1,000	00				
Paid W. Compton, salary as Arbitrator	1,000	00	5,000	00		
J. Simard						
C. Thibault, part salary as Secretary	399	99				
Travelling expenses	2,490	45				
Professional services	71	15				
Engraving	62	00				
				5,023	59	
						23
						59
Surveys and Inspections						
Paid C. Costin, for services in connection with preparation of Departmental Report, 1881	200	00	10,000	00		
J. G. McGrath, making measurements	209	00				
Copying	45	20				
Travelling expenses and disbursements	1,018	70				
Professional services	40	75				

D. Pottinger and R. Foot, expenditure on survey.....	d	1,073 09	.....	.....	.....	.....
Amount brought forward from 1880-81.....		13,129 71	.....	.....	2,586 74	7,413 26
Less—Lapsed 30th September.....		8,469 15	.....	.....	.....	4,660 56
Total Grant for last three services.....		.....	.....	.....	.....	.....
Total Expenditure do.....		.....	.....	.....	10,169 74	14,490 82
Balance unexpended.....		.....	.....	.....	.....	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

- a. Amounts not required.
b. Works not proceeded with.
c. Works in progress.
d. Only partly proceeded with.

RAILWAYS AND CANALS.

Recapitulation of expenditure chargeable to Income, 1881-82:

Compensation to the St. Boniface Hospital - - -	\$ 1,786 20
Lachine Canal, construction of roadway leading to St. Gabriel flour sheds - - - - -	2,978 66
Chambly Canal, raising banks and lowering bottom of Canal - - - - -	30,796 41
Chambly Canal, purchase of a building for Collector's office - - - - -	1,000 00
Trent Works, survey of Trent Valley navigation - - -	5,836 51
Welland Canal, to rebuild a bridge on the line of Canal street, Dunnville - - - - -	5,733 46
Welland Canal, to pay damages to str. <i>M. C. Upper</i> in Welland Canal - - - - -	7,931 34
Burlington Bay Canal, renewal of piers - - - - -	14,459 29
River Tay, survey of River Tay and Canal - - - - -	748 65
Miscellaneous works not otherwise provided for - - -	2,559 41
Arbitrations and awards - - - - -	5,023 59
Surveys and inspections - - - - -	2,586 74
Total - - - - -	<u>\$81,440 26</u>

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

J. B. LYNCH.

OTTAWA, August 24, 1881.

SIR,—In regard to Mr. Page's report awarding \$61,313.12, to Hunter, Murray & Cleveland, I should like to be furnished with details showing how the result arrived at, has been obtained.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,

Deputy Minister of Railways and Canals.

OTTAWA, August 25, 1881.

SIR,—In answer to your letter of yesterday, requesting to be furnished with the details of the award of \$61,313.12, in favor of Messrs. Hunter, Murray & Cleveland, I beg to state that the Department, is not in possession of any details or information beyond what is contained in the award, a copy of which has already been sent to you.

I am, Sir,

Your obedient servant,

T. TRUDEAU.

Deputy Minister of Railways and Canals.

J. L. McDOUGALL, Esq.,

Auditor General,

OTTAWA, August 25, 1881.

DEAR SIR ALEXANDER,

I understood in our conversation this morning on the certificate of the Department of Railways and Canals in favor of Messrs. Hunter, Murray & Cleveland, contractors on the Welland Canal, for \$61,313.12, that you were of opinion that my duty does not require the production of details by Mr. Page, as arbitrator under the O.C.

Please say whether I have rightly understood you.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL.

Auditor General.

SIR ALEXANDER CAMPBELL,
Minister of Justice.

OTTAWA, August 25th, 1881.

DEAR MR. AUDITOR GENERAL.

In reply to your note of this morning, I beg to say, that as the decision in the matter of the claim you refer to was not arrived at by the Department of Railways and Canals, or by Mr. Page in his capacity of an Engineer of the Department, but as an arbitrator mutually agreed upon to decide a dispute, which the Claimants and the Department had been unable to agree about, I consider that you as Auditor-General, need not and should not go or seek to go behind his award.

I think, I must at the same time say that I cannot recognize the right of the Auditor-General to appeal to the Minister of Justice for legal advice.

Faithfully yours,

A. CAMPBELL,

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, January 13, 1882.

SIR,--Having examined the acquitted pay-lists and accounts in connection with Canals up to 31st October, 1881, I have the following observations to make regarding them.

I find that the salaries and wages of certain parties are frequently paid to others. In every case of this kind, I should be furnished with the authorization of the party entitled to the money, to its being so paid (statement of such payments enclosed.)

Sometimes the initials only of the witness of payments to those unable to write, are attached to the pay-list. The name should be written in full.

An instance has come under my observation of an employé, able to write, affixing his mark. It appears to me that a man obtaining money should acknowledge receipt of the same in writing when capable of so doing.

The acquittances of the Cornwall Canal Staff seem to be written by one person.

The paymaster, Mr. J. A. Phelan, acts also as witness. If the men be unable to write, they should affix their marks and the payments ought to be witnessed by some one other than the paymaster.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

OTTAWA, July 19, 1882.

SIR,—As requested by your letter of the 9th February last, I herewith transmit copies of the reports of Paymasters Dunn and Dowker, giving explanation why the signatures of all persons to whom money is due cannot be obtained.

I am Sir,

Your obedient servant,

A. P. BRADLEY,

Secretary.

J. L. McDougall, Esq.,
Auditor-General,

WELLAND CANAL,

ST. CATHARINES, March 14, 1882.

SIR,—I have the honor to acknowledge the receipt of your favor No. 57,302. "The salaries and wages of certain parties are frequently paid to others than the parties named on the pay lists."

In reply, I beg to state that since the receipt of your communication I have had the honor of a personal interview with the "Auditor-General and explained to him the difficulties and often times the impossibility of getting the pay lists signed by the parties themselves or to get a written authorization for the following reason: First, when a job of work is to be done in a hurry, say in case of a break on the Canal extra men are employed and will make say ten days more or less, these men are often transient and cannot be expected to wait till the middle of the following month for their pay, hence they will either sell their time to some person (in which case as a general rule a power of attorney is given in duplicate, the original being attached to one copy of the pay lists and forwarded to Ottawa, the duplicate being filed in this office, but in many cases they simply give an order on a scrap of paper and have left the locality," for this description of order I have not considered it worth while encumbering the Department with by forwarding to Ottawa. In future I will distinguish such orders by a X in red ink; again there are many cases where the parties have absented themselves for a short time, and have requested some friend to get their money on pay day. Such party, in my opinion, after due enquiry being responsible, I pay the money and have the lists signed in this way (J. Coulter for J. Jones); again men are frequently sick, can't write and request some friend to bring their money to them, some will send "wife," son, daughter, brother or sister, without even a scrap of paper, notwithstanding all the caution and instructions I give them; when I feel convinced it is all right, I have the party receiving the money sign their own name for the party to whom it is due.

Again, some men bring orders that cannot write their own name, and it is not always convenient to find a witness to sign for them, besides the form of our pay sheets will not admit of so many names on the margin opposite the amount due, hence the witness can only place his initials. Another difficulty sometimes occurs, viz.: Robert Smith and others will sell their time to a Mr. Hoskins. When I go to the place of paying (say Dunnville), Mr. Hoskins, who holds the proper authorization, is not at home; he has no clerk to sign for him. In such cases, my only alternative is to leave the amounts with some responsible person—as in Mr. Hoskins' case, with Mr. Rolston, who signs for him. If I did not adopt these modes of payment, the pay lists would necessarily have to be returned with many little sums uncalled for, which would give endless trouble, not only to me, but to the Department at Ottawa, because when these absentees would call for their money, I would be obliged to send to Ottawa to have it returned.

I will add that I have always felt it a personal risk in giving a person's money to another without a proper authorization; but so far, now going on over seven years,

I have had no trouble or complaints, and have paid out probably one and a-half million dollars.

I have the honor to be, Sir,

Your obedient servant,

R. D. DUNN,

Paymaster, Welland Canal.

F. BRAUN, Esq.,
Secretary Railways and Canals,
Ottawa.

STE. ANNE DE BELLEVUE, P.Q., February 18, 1882.

SIR,—I have the honor to acknowledge the receipt of your favor, No. 57,303, Subject 106. In reply to the extract from the Auditor-General's letter relative to the acquitted pay sheets, I beg to say I have always striven to enforce that which he requires, but it is perfectly impracticable in all cases, and I must be left some discretionary power or I should never get through my pay. For my own protection, I have always required of those unavoidably absent, an order in favor of those to whom I pay the money. These orders I retain myself in case of anything going astray, and the best proof that all moneys have reached the proper parties is that I have paid nearly six hundred thousand dollars, in sums of twenty-five cents and upwards, and not a claim for a single cent has ever been made. I am always accompanied in these payments by the Superintendent of the Canal on which I am paying, who witnesses and signs the pay sheets as having witnessed the payments. On my next pay in Ottawa, I will avail myself of the opportunity of calling on the Auditor-General, when I am sure I can satisfy him I am doing all I possibly can to carry out his views. I trust my explanation is satisfactory.

I have the honor to be, Sir,

Your obedient servant,

G. DOWKER,

Paymaster.

F. BRAUN, Esq.,
Secretary Dept. Railways and Canals,
Ottawa.

April 5, 1882.

SIR,—I have your Certificate 463, to pay the Southern Railway Company \$2,945.41.

In the papers furnished I do not find any basis upon which the Company is entitled to payment, according to the terms stated in the account.

Upon what authority is the payment of two years' interest at six per cent. made?

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister Railways and Canals.

April 17, 1882.

SIR,—I have your favor of the 15th instant (in reply to my letter of the 5th, with reference to certificate No. 463, to pay the Southern Railway Company), with a copy of the Report of the Chief Engineer of the Government Canals on the subject,

and while I admit that Mr. Page's certificate is sufficient authority for the principal, I deem an Order in Council necessary to warrant the payment of interest.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals,
Ottawa.

May 20, 1882.

SIR,—I return you the Canada Southern Railway Company's account, in order that the change made in it may be initialed by Mr. Page.

It seems singular that the amount charged for superintendence, measuring, &c., should be exactly the same as the two years' interest (which has been cancelled) and that it should have been overlooked when making up the account.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals,
Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, OTTAWA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			18,850 00	18,639 20	210 00	
Grounds—						
Amount of Appropriation						
Supplementary vote to pay M. Wood.....		4,000 00				
do J. Goodwin		13,900 00				
		5,359 46	23,259 46			
Paid Veale & Adams, contract for Laboratory	1,100 00					
Marshall Wood, claim and costs in full	12,215 50					
James Goodwin, balance of contract.....	5,359 46					
				18,674 96	4,584 50	
			42,109 46	37,314 16	4,795 30	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON,

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC WORKS CAPITAL, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

RECAPITULATION.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
<i>Public Buildings, Ottawa.</i>						
Western Block Extension.....	5,000 00	5,000 00		
Addition to Conservatory in Public Grounds.....	1,350 00	1,250 00	90 00	
Conversion of Government Workshops into Supreme Court.....	12,500 00	12,379 20	120 80	
Grounds.....	23,259 46	18,674 96	4,584 50	
<i>Telegraphs.</i>						
Land and cable telegraph lines.....	33,655 61	33,635 43	20 18	
			75,765 07	70,949 59	4,815 48	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

a. Works completed for less than estimate.
b. A portion of the estimated works not yet executed.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NOVA SCOTIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Sidney Quarantine Hospital—						
Appropriation.....						
<i>a</i>						
Sundry payments—						
Survey of site.....	63	00				
Labor.....	40	00				
Travelling.....	35	80				
Medical visits.....	45	00				
Sundries.....	45	00				
Advertising.....	8	02				
				236	82	1,763
						18
Halifax Dominion Building.....			5,000			
Paid Robert Bruntton, Contractor, for repairs.....	4,492	25				
David Stirling, services as Architect.....	366	92				
				4,859	17	140
						83
Pictou Marine Hospital.....			6,000			
<i>a</i>						
Paid David Stirling, services as Architect.....	37	00				
Estate of O. T. Irving, purchase of land.....	1,545	00				
Surveying lot.....	31	00				
				1,613	00	4,387
						00
New Glasgow Public Buildings—						
Appropriation.....			4,000			
<i>a</i>						
					4,000	00
			17,000	99	10,291	01

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

a, Works not proceeded with.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, PRINCE EDWARD ISLAND, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		—		Grant.		Expendi- ture.	Expenditure compared with Grant.	
	\$	cts.	\$	cts.	\$	cts.		Less than Estimated.	More than Estimated.
Charlottetown Marine Hospital—									
Appropriation.....									
Paid Surveying.....		35 00			4,200 00				
Printing.....		19 06							
Advertising.....		14 00							
Charlottetown Dominion Buildings—									
Appropriation.....									
Supplementary vote.....									
Paid Paul Lea, repairs per agreement.....									
do painting.....		2,700 00							
do flag staff.....		104 00							
A. Hermans & Son, galvanized iron.....		34 90							
D. Stirling, services as Architect.....		180 00							
		226 41							
								</	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

a. Works not proceeded with.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
St. John Custom House—						
Amount of Appropriation.....	1,954	20				
Paid A. Christie & Co., carpenter work.....	39	39				
C. E. Harding & Son, lumber.....	406	50				
A. J. Lordley & Son, furniture.....	579	00				
J. & J. D. Howe do	49	00				
Stewart & White do	25	60				
J. W. Hegan do	46	00				
C. E. Burnham do	439	58				
A. B. Sheraton, carpets	48	00				
A. O. Skinner, making carpets.....	1,058	03				
Allan Bros., time ball	159	22				
T. Campbell, gas fixtures.....	127	95				
G. Blake do	1,280	00				
J. McGourty, contract for sidewalks.....	6,606	14				
Williams, Anderson & Williams, contract in full.....	4,687	70				
W. Causey, amount of contract in full.....	293	25				
E. V. Wetmore, fixing windows.....	627	00				
McDonald & Co., reconstructing apparatus.....	9	32				
W. H. Thorne & Co., plumbing.....	45	00				
G. H. Martin, 2 clocks.....	60	00				
Canadian Steam Users' Insurance Co., premium on boilers.....	830	54				
McKean & Fairweather, services as Architects						
Sundry payments—						
Chief Architect's Staff, Draughtsmen, Clerk of Works, Inspector and Engineers.....	3,061	83				
Carried forward.....	22,443	25				
			22,000	00		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		—		Grant.	Expendi- ture.	Expenditure compared with Grant.	
	\$	cts.	\$	cts.			Less than Estimated.	More than Estimated.
Brought forward	22,443	25			22,000 00			
St. John Custom House—Sundry payments— <i>Concluded.</i>								
Paid Furniture.....		19 00						
Linoleum.....		30 00						
Photograph.....		6 00						
Gas fittings.....		70 00						
Glass.....		5 15						
Electric bells and clock.....		166 00						
Hardware.....		25 00						
Pattern for railing.....		60 00						
Labour.....		32 86						
Sundries.....		108 99						
Copying and Extra Clerks.....		1,862 70						
Stationery.....		4 10						
Fredericton Post Office—								
Balance from 1880-81				424 29				
Amount of appropriation				1,800 00				
Supplementary vote.....				1,000 00				
Paid W. H. Thorne, & Co., hardware		41 48						
J. S. Neill		119 72						
McFarlane, Thompson & Andrews, grating windows		68 25						
W. Lawlor, contract in full for floors.....		484 00						
J. & J. O'Brine, gas fixtures		209 15						
B. McCaffray, final estimate, fitting up Weights and Measures Office.....		85 00						
R. Sutherland, for final estimate for fittings.....		580 85						
						24,823 05		2,823 05

J. & J. D. Howe, furniture	318 70				
F. B. Edgecombe, carpets.....	118 42				
D. E. Dunham, services as Architect in full.....	372 61				
Sundry payment—					
Clerk of Works.....	258 33				
Caretaker	199 98				
Window shades	76 00				
Hardware	4 30				
Hose and brushes.....	41 35				
Clock, call bell and thermometer.....	25 00				
Blinds and pulleys	12 30				
Gravel	20 70				
Sundries.....	63 13				
Printing	21 50				
		3,120 77		103 52	
Dorchester Penitentiary—					
Amount of Appropriation					
By Paid I. McManus & Sons, on account of contract.....	28,480 00	77,000 00			
A. E. Killam, do	13,632 00				
L. H. Vaughan & Bros., hardware	4,087 76				
T. McAvity & Sons do	157 20				
W. H. Thorne & Co. do	241 12				
J. Harris & Co. do	1,961 97				
T. Campbell, plumbing.....	370 87				
S. Pattison, galvanized iron pipes.....	84 15				
Wisdom & Fish do	165 39				
Sherburne & Co., planer and shaper.....	484 00				
A. Christie & Co., Lumber.....	21 35				
W. H. Davis & Sons, material for fittings.....	197 57				
Wm. Cochran, 1 quarry crane	100 00				
Warden of Penitentiary, purchase of tools	119 12				
do do	373 74				
do do	103 76				
do do	253 69				
do do	82 00				
do do	18 00				
do do	49 00				
do do	138 60				
do do	25 00				
do do	20 00				
do do	517 30				
do do	300 00				
do do	54 16				
do do	5 30				
do do	270 00				
McDonald & Co., castings for heating apparatus.....					
Stewart & White, furniture.....					
J. & J. D. Howe do					
J. R. Cameron, chandeliers.....					
A. B. Sheraton, mats, rugs and carpets.....					
Mrs. A. Chipman, travelling expenses purchasing carpets.....					
Canadian Steam Users' Insurance Co., premium					
W. Morgan Smith, to pay labor.....					
do travelling expenses					
Advertising.....					
Printing.....					
R. J. Cooke, services as Engineer.....					
		102,224 29	27,943 82	103 52	2,823 05
Carried forward.....	52,312 66				

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		—		Grant.	Expenditure.	Expenditure compared with Grant.	
	\$	cts.	\$	cts.			Less than Estimated.	More than Estimated.
Brought forward.....	52,312	66	..	.....	102,224	29	\$ 103 52	\$ cts. 2,823 05
Dorchester Penitentiary— <i>Concluded.</i>								
Sundry payments—								
Lumber.....	36	92						
Hardware.....	306	47						
Telegrams.....	14	97						
Painting.....	28	72						
Freight.....	21	62						
Labor.....	231	54						
Carpenter's work.....	37	72						
Lumber.....	19	85						
Valves.....	31	55						
Clerks of works.....	2,043	11						
Firemen.....	84	00						
Sand.....	8	00						
Travelling expenses.....	369	58						
Sundries.....	78	69						
Woodstock Post Office, &c.—								
Amount of Appropriation.....	278	42			9,200	00		
Paid Harrison & Burbridge, legal services re purchase of site.....	1,300	00						
Geo. W. Day, purchase price of land.....	101	80						
Harrison & Burbridge, legal services.....								
St. John, N.B., Marine Hospital—								
Amount of Appropriation.....								
Paid Wm. Lawlor, on account of contract.....	370	00			10,000	00		
							\$ 1,680 22	\$ cts. 7,519 78

D. E. Dunham, services as Architect.....	400 00				
Printing.....	15 48				
Advertising.....	59 95				
Sundry payments—					
Surveying.....	16 00			861 43	9,138 57
St. John, N.B., Military Buildings—					
Amount of Appropriation.....	165 00		2,500 00		
Paid McKean & Fairweather, services as Architect.....	75 00				
D. E. Dunham.....	1,130 00				
J. Drury, contract on fortifications.....	630 00				
C. F. Tilley, contract on masonry.....			2,000 00		500 00
Sussex, N.B., Post Office—					
Amount of Appropriation.....	220 97		5,000 00		
Paid Harrison & Burbridge, legal services.....	1,600 00				
Val, Arnold & Dickson for land purchased.....	64 40				
Advertising.....	15 43				
Printing.....					
Sundry payments—					
Surveying.....	17 50			1,918 30	3,081 70
St. John, N.B., Post Office—					
Amount of appropriation to complete contracts.....	12,219 79	10,000 00			
do from 1880-81.....	7,160 00				
Less amount lapsed 30th September.....		5,059 79			
Supplementary vote, additional amount required.....		800 00			
Supplementary vote to pay balances due contractors, furniture, gas-fitting, &c.....		13,627 85	29,487 64		
Paid Jones, Booth and Doddridge, contract in full.....	10,877 77				
Geo. James Chubb, contract in full.....	8,933 74				
Thos. H. Fitzgibbon, building elevator.....	454 46				
John Fensom, enclosing elevator.....	155 40				
James McAvity, heating apparatus.....	653 84				
Wisdom & Fish, steam coil and traps, &c.....	227 00				
A. Christie & Co., fittings.....	905 11				
Armstrong Bros., iron platform.....	110 56				
A. Emery & Co., stoves.....	150 00				
W. H. Thorne & Co., hardware.....	175 87				
T. Campbell, chandelier and gas-fittings.....	433 39				
R. Maxwell, cutting out seven vault doors.....	230 80				
The Peters' Combination Company, letter-box fronts.....	800 00				
J. T. Magee, footpaths around building.....	480 00				
J. H. Pullen, whitewashing.....	441 00				
Canadian Steam Users' Insurance Company, premium.....	20 00				
Carried forward.....	25,048 94		158,411 93	90,029 47	41,717 87
					2,823 05

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward	25,048 94	.....	158,411 93	90,029 47	41,717 87	2,823 05
St. John, N.B., Post Office— <i>Concluded.</i>						
Paid A. B. Sheraton, carpets and furniture.....	395 92					
W. J. Lordly & Son, furniture	145 00					
J. & J. D. Howe	314 35					
J. W. Harrington, window blinds.....	101 25					
G. Hutchison, clock.....	200 00					
G. H. Martin do	77 00					
W. Morgan Smith, in full, for services as Architect.....	1,548 10					
Sundry Payments—						
Clerks of works	362 81					
Engineers' services.....	370 00					
Gas fixtures and gas.....	140 65					
Clocks.....	134 00					
Bell hanging.....	67 25					
Inspectors' services.....	141 00					
Travelling expenses	74 00					
Window blinds.....	66 00					
Photographs.....	10 20					
Hardware.....	145 00					
Painting.....	6 36					
Sundries.....	93 79					
Draughtsmen.....	45 00					
		.....	158,411 93	29,486 62	1 02	
				119,516 09	38,895 84	

RECAPITULATION.

St. John Custom House.....	<i>a</i>.....	.....	22,000 00	24,823 05	.....	2,823 05
Frederick Post Office.....	.....	.....	3,224 29	3,120 77	103 52	.....
Dorchester Penitentiary.....	<i>b</i>.....	.....	77,000 00	55,625 70	21,374 30	.....
Woodstock Post Office.....	<i>c</i>.....	.....	9,200 00	1,680 22	7,519 78	.....
St. John, N.B., Marine Hospital.....	<i>b</i>.....	.....	10,000 00	861 43	9,138 57	.....
St. John, N.B., Military Buildings.....	<i>d</i>.....	.....	2,500 00	2,000 00	500 00	.....
Sussex, N.B., Post Office.....	<i>e</i>.....	.....	5,000 00	1,918 30	3,081 70	.....
St. John, N.B., Post Office.....	.....	.....	29,487 64	29,486 62	1 02	.....
			158,411 93	119,516 09	38,895 84	.....

I certify that these accounts have been examined under my directions and are correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

- a.* Balance carried to 1882-83.
b. Works were not proceeded with as rapidly as anticipated. Balance carried to 1882-83.
c. Works not yet proceeded with. Balance carried to 1882-83.
d. Works not yet completed.
e. Balance carried to 1882-83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		—		Grant.	Expendi- ture.	Expenditure compared with Grant.	
	\$	cts.	\$	cts.			Less than Estimated.	More than Estimated.
Grosse Isle Quarantine Station—								
Balance from 1880-81.....	12,661	86						
Less amount lapsed 30th September, 1881.....	5,144	86						
Amount available.....			7,517	00				
do of Appropriation.....			3,000	00				
Supplementary Vote to pay balance of contract, &c.....			5,144	00	15,661 00			
Paid J. E. Askwith amount of contract in full.....	13,644	00						
Advertising.....	19	60						
Sundry payments—								
Superintendent.....	307	50						
Inspector.....	152	50						
Clerk of Works.....	62	00						
Caretaker.....	225	00						
Travelling expenses.....	11	00						
						14,421 60	1,239 40	
Quebec Fortifications—								
Balance from 1880-81.....			2,618	63				
Amount of Appropriation.....			17,000	00				
Supplementary Vote.....			800	00	20,418 63			
Paid H. J. Reemer, contract in full.....	6,549	00						
Owen Kelly do.....	2,151	45						
Chas. Jobin do.....	3,670	00						
Alfred Lortie do.....	2,471	00						
W. J. Piton, on account of contract.....	2,270	00						
Printing.....		9 29						

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUÉBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.		Expenditure.	Expenditure compared with Grant.	
	\$	cts.	\$	cts.		Less than Estimated.	More than Estimated.
Brought forward.....	5,246	71		86,515 26	58,714 24	12,683 14	
Herbrooke Post Office, &c.— <i>Concluded.</i>							
Sundry payments—							
Translations.....	14	00					
Copying.....	6	17					
Inspector's services.....	309	00					
Architect's do.....	61	21					
Travelling expenses.....	124	20					
Inspector of carpenters.....	45	00					
Montreal Inland Revenue Office—					5,806 09	9,331 79	
Balance from 1880-81.....	8,423	21					
Less amount lapsed 30th September.....	8,303	21					
Amount of Appropriation.....			120 00				
			11,000 00		11,130 00		
Paid H. J. Beemer, contract.....	9,490	00					
Chas. Garth & Co., gas-fittings.....	38	04					
Printing.....	9	34					
Advertising.....	165	24					
Sundry payments—							
Clerk of Works ..	600	00					
Travelling expenses.....	46	25					
Translation.....	5	00					
St. Vincent de Paul Penitentiary—					10,353 87	766 13	
Balance from 1880-81.....	10,153	86					

Less amount lapsed 30th September	437 08				
Amount of Appropriation		9,716 78			
Supplementary Vote for heavy gratings for basement windows		15,500 00			
		270 00			
			25,486 78		
Paid E. Chanteloup, hardware	773 64				
Le Tourneau, Fils et Cie., hardware	2,114 21				
Chas. Garth & Co. do	144 15				
Piché, Lavolette & Tisdale do	414 89				
J. McDougall, hydrants	179 00				
H. R. Ives, stoves	95 00				
Warden, Kingston Penitentiary, hardware	135 90				
C. B. Wright, cement	616 29				
W. McNally & Co., cement, drain pipes and brick	142 85				
Louis Paré, limestone flagging	401 13				
Francis Decary, plastering	52 62				
J. T. Letourneau, paint	1,004 48				
Geo. Laurent, painting	649 81				
H. Bulmer, jun., oak timber	1,076 81				
J. R. Booth, lumber	2,438 59				
Canadian Steam Users' Insurance Co., premiums	61 00				
Louis Jetté, four horses	800 00				
John Bowes, harness	123 00				
do travelling expenses	340 20				
do salary	900 00				
Luc Leveque, Clerk of Works	175 00				
Advertising	55 15				
Printing	17 46				
Sundry payments—					
Pay-lists, Clerks of Works, Trade Instructors, &c.	2,250 18				
Carpets and mouldings	132 21				
Timber and cars	42 00				
Fitting up engine and boiler	100 00				
Hardware	348 29				
Cement, sand and stone	329 90				
Travelling expenses	78 50				
Sundries	42 75				
Copying and Extra Clerks	541 05				
Quebec Citadel and Cliff —					
Amount of Balance from 1880-81			16,575 16	8,911 62	
do Appropriation		11,941 46			
Supplementary vote		15,000 00			
		5,700 00			
			32,641 46		
Paid Henry Hatch, contract, Cliff	7,986 10				
do removing rock	190 06				
Thos. Hetherington for loss of horse	150 00				
Hon. John Hearn, water taxes	906 07				
Carried forward	9,232 23		155,763 50	91,449 36	31,672 68

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts
Brought forward.....	9,232	23	.....	91,449	31,672	68
Quebec Citadel and Cliff— <i>Concluded.</i>						
Sundry payments—	752	88				
Labor, Cliff.....	392	50				
Clerk of Works, Cliff.....			10,377	61		
Paid Chas. Jobin, contract for wall's, Citadel.....	4,210	00				
P. Chanteauvert, sundry repairs do.....	1,509	94				
Z. Vandry, repairs to roof do.....	817	00				
E. Roussel, sundry repairs do.....	1,898	05				
B. Leonard, painting do.....	77	02				
Advertising do.....	98	10				
Printing do.....	13	72				
W. J. Piton, contract, Reception Room.....	5,945	00				
Sundry payments—						
Clerk of Works.....	949	50				
Travelling expenses.....	442	55				
Extra Clerks.....	13	00				
Sundries.....	142	10				
Caretaker.....	57	75				
Chicoutimi Marine Hospital—			16,173	73		
Amount of Appropriation.....			.....	26,551	34	6,090
Paid Roman Catholic Episcopal Corporation of Chicoutimi, for land purchased for site.....	400	00	6,000	00		
Advertising.....	59	60	.....		

Printing	11 93				
Sundry payments—					
Travelling expenses	62 25				
Survey of site	5 40				
Professional legal services.....	110 57				
Labor	23 80				
Drainage report.....	25 50				
Translation	5 10				
Disbursements	45 00				748 15
			4,000 00		5,251 85
St. Helen's Island Military Buildings					
Paid Advertising	67 88				
Translation.....	7 25				
					75 13
					3,924 87
Hull Post Office, &c.—					
Amount of Appropriation.....			7,000 00		
Paid John Ayleen, legal services.....	513 60				
G. L. Dumouchel do	125 50				
Advertising	118 84				
Printing	11 65				
Sundry payments—					
Translation.....	4 00				
Survey and plan of lot.....	20 00				
					793 59
					6,206 41
Dufferin Improvements—					
Amount of Appropriation.....			7,550 00		
Paid W. J. Piton, grading and sodding	900 00				
Fortunat Jobin, stone.....	220 00				
Clerk of Works.....	67 50				
					1,187 50
					6,362 50
Quebec Custom House, Heating—					
Balance from 1880-81.....		9,373 12			
Less lapsed 30th September		5,799 12			
Amount available.....			3,574 00		
Paid John O'Leary, contract.....	3,424 00				
Sundry payments—					
Clerk of Works	150 00				
					3,574 00
Montreal Custom House—					
Balance from 1880-81.....	4,500 00				
Less lapsed 30th September	4,350 00				
Amount available.....		150 00			
do Supplementary Vote.....		9,950 00			
			10,100 00		
					124,379 07
					59,508 43
Carried forward.....			193,987 50		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS--INCOME--Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		—		Grant.	Expendi- ture.	Expenditure, compared with Grant.	
	\$	cts.	\$	cts.			Less than Estimated	More than Estimated
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Brought forward.....					193,987 50	124,379 07	59,508 43	
Montreal Custom House— <i>Concluded.</i>								
Paid M. Martin, for sundry repairs.....	3,921	00						
Jas. Nelson, Architect	150	00						
St. John's Post Office—						4,071 00	6,029 00	
Amount brought from 1880-81.....	2,938	25						
Less amount lapsed 30th September.....	2,938	25						
Montreal Examining Warehouse—								
Supplementary Vote.....					2,500 00			
Paid R. Forsyth, contract.....	2,410	00						
Printing.....	0	82						
Advertising.....	36	90						
						2,447 72	52 28	
					196,487 50	130,897 79	65,589 71	

RECAPITULATION.

Grosse Isle Quarantine Station.....	a	15,661	00	14,421	60	1,239	40
Quebec Fortifications.....	b	20,418	63	18,017	59	2,401	04
Levis Fortifications.....	b	8,000	00	3,831	08	4,168	92
Durham Terrace Extension.....	b	20,797	75	17,341	61	3,456	14
Three Rivers Old Barracks.....	b	6,500	00	5,102	36	1,397	64
Sherbrooke Post Office, &c.....	b	15,137	88	5,806	09	9,331	79

Montreal Inland Revenue Office.....	b	.....	11,120 00	10,353 87	766 13
St. Vincent de Paul Penitentiary.....	b	.....	25,486 78	16,575 16	8,911 62
Quebec Citadel and Barracks.....	b	.....	32,641 46	26,551 34	6,090 12
Chicoutimi Marine Hospital.....	b	.....	6,000 00	748 15	5,251 85
St. Helen's Island Military Buildings.....	b	.....	4,000 00	75 13	3,924 87
Hull Post Office, &c.....	b	.....	7,000 00	793 59	6,206 41
Dufferin Improvements.....	b	.....	7,550 00	1,187 50	6,362 50
Quebec Custom House Heating.....	b	.....	3,574 00	3,574 00	.....
Montreal Custom House.....	b	.....	10,100 00	4,071 00	6,029 00
Montreal Examining Warehouse.....	b	.....	2,500 00	2,447 72	52 28
		.....	196,487 50	130,897 79	65,589 71

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a Balance carried to 1882-83.

b Works not proceeded with as rapidly as anticipated. Balance carried to 1882-83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.

PUBLIC WORKS—INCOME.—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Ottawa Drill Shed—						
Amount of Appropriation.....	100	00				
Paid F. Glenow, making roadway to Maria Street.....	144	00	1,800	00		
J. R. Esmonde, chimney tops.....	57	40				
Advertising.....	9	76				
Printing.....	10	50				
Sundry payments for furniture.....	5	50				
do translating.....						
				327	16	1,472 84
Belleville Public Buildings—						
Amount of Appropriation.....	10,540	00	15,000	00		
Paid Northcott & Alfred, contract.....	602	70				
R. C. Windeyer, services as Architect.....	47	92				
do travelling expenses.....	197	60				
Advertising.....	11	42				
Printing.....	450	00				
Sundry payments for services of Clerk of Works.....						
				11,849	64	3,150 36
Kingston Fortifications and Military Buildings—						
Balance from 1880-81.....	7,982	10				
Less—Amount lapsed 30th September.....	6,410	68				
					1,571 42	
Amount of Appropriation.....					6,000 00	
						7,571 42
Paid W. B. & S. Anglin, lumber.....	49	84				
W. McRosie do.....	83	39				
J. Muckleston & Co., hardware.....	31	97				
R. Bunt, eye-bolts.....	25	40				
Davidson, Doran & Co., boiler.....	1,338	79				

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS —INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward	1,444 59	61,545 02	29,024 33	233 97
Ottawa Public Buildings, Improving Ventilation— <i>Concluded.</i>				
Paid George R. Prowse, ventilators, &c.....	508 75			
George Reaves, condensers	275 00			
J. R. Esmonde, plumbing	74 82			
R. Mitchell & Co., reflectors, &c.....	224 15			
Richard & Larose, oil cloth	84 07			
W. Howe	209 81			
Sundry payments—				
Pay-list mechanics, &c.....	6,153 79			
Tinsmithing	438 00			
Lubricators	31 50			
Gauges	30 80			
Marble tops	23 00			
Repairs.....	500 68			
Chatham Public Buildings—				
Amount of Appropriation.....	8,000 00	9,998 96	1 04	
Supplementary vote.....	150 00			
Paid Andrew Northwood, for land purchased for site	8,000 00			
J. A. Macdonald, legal services.....	106 78			
Printing.....	11 10			
Surveying lot.....	20 00			
Hamilton Public Buildings—Site.				
Amount of Appropriation	3,500 00	8,137 88	12 12	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			171,913 88	132,665 00	39,736 05	547 17
Ottawa Geological Museum— Balance from 1880-81.....			6,093 90			
Supplementary Vote, heating apparatus.....			5,000 00			
Paid Thomas Askwith, contract.....	3,462	82				
N. S. Hasdell & Co, do.....	3,979	22				
John Burns do.....	1,874	00				
Corporation City of Ottawa, sidewalks..	227	67				
Advertising.....	7	60				
Sundry payments for labor.....	521	81				
				10,073 12	1,020 78	
			183,007 78	142,738 12	40,816 83	547 17

RECAPITULATION.

Ottawa Drill Shed.....	a	.....	.....	.....	.....	.....
Belleville Public Buildings.....	a	.....	1,800 00	327 16	1,472 84	
Kingston Fortifications.....	b	.....	15,000 00	11,849 64	3,150 36	
Kingston Penitentiary.....	a	.....	7,571 42	6,078 64	1,492 78	
St. Catharines Post Office.....	a	.....	15,383 96	8,340 53	7,043 43	
St. Catharines Post Office.....	a	.....	15,000 00	11,687 31	3,312 66	
Brantford Post Office, Custom House, &c..	b	.....	1,230 00	1,086 00	144 00	
Windsor Post Office and Custom House.....	b	.....	7,100 00	6,704 37	395 63	

Rideau Hall, rose and stove house for conservatory.....
 Cornwall Post Office
 Toronto Military Buildings
 Stratford Public Buildings.....
 Ottawa Public Buildings, Ventilation.....
 Chatham Public Buildings
 Hamilton Public Buildings—Site
 do Post Office
 do Immigrant Shed.....
 Brockville Public Buildings.....
 St. Thomas do
 Ontario Cattle and Quarantine Station.....
 London Military Buildings.....
 Supreme Court of Canada.....
 Ottawa Geological Museum

c
d
e
a
f
g
h
i
j

2,250 00	8,233 97	2,250 00	233 97
8,000 00	24 00	1,976 00	
2,000 00	7,213 37	7,786 63	
15,000 00	9,998 96	1 04	
10,000 00	8,137 88	12 12	
8,150 00	36,813 20		313 20
36,500 00	1,128 50		
1,128 50	1,450 00	2,550 00	
4,000 00	3,090 00	4,910 00	
8,000 00	7,331 37	668 63	
3,000 00	1,577 10	1,422 80	
1,200 00		1,200 00	
1,600 00	1,592 97	7 03	
11,093 90	10,073 12	1,020 78	
183,007 78	142,758 12	40,816 83	547 17

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
 J. H. P. GIBSON.

- a.* Works have not progressed as rapidly as anticipated. Balance carried to 1892-83.
b. Works have not progressed as rapidly as anticipated.
c. Not yet proceeded with.
d. Amount of appropriation was covered by price of site; extra amount was for incidentals.
e. Works in progress. Balance carried to 1892-83.
f. Works not yet proceeded with. Amount of expenditure was for site.
g. Incidental expenses connected with purchase of site.
h. Erection of building not yet contracted for.
i. Works completed within estimated amount.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC BUILDINGS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, MANITOBA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Manitoba Penitentiary—					
Balance from 1880-81	8,585 28				
Amount of Appropriation	5,500 00				
Additional vote for building walls, &c.	3,300 00				
		17,385 28			
Paid P. J. Bowles, lumber	3,097 89				
do contract for bake oven	400 00				
do opening wall in basement	100 00				
Mulholland Bros., wire for fencing	787 00				
do hardware	736 89				
Linklater & Deslaurier, pump and repairs	135 00				
do plumbing	190 51				
do water closets	550 00				
McKee & McMillan, iron and plumbing	875 51				
Jarvis & Berridge, 8-horse-power engine	766 19				
T. Bertrand, in full, contract for heating	550 00				
John Boskill, carpenter work	142 00				
Stoney Mountain Lime and Stone Co., brick, lime and fuel	107 50				
D. Miller, stone mason	443 85				
M. R. O'Loughlin & Co., cordwood	129 50				
Alfred Trudel, salary and board, heating	525 00				
D. Scott & Co., furniture	453 00				
Scott & Co., do	2,561 32				
H. G. McMicken, teaming	36 00				
J. Drysdale, travelling expenses	348 50				
J. P. M. Lecourt do	75 45				
	245 00				

Lieutenant-Governor's Residence—

Balance from 1880-81.....
 LESS—Amount lapsed 30th September.....

Amount of Appropriation.....

Paid Bowles & Williams, contract.....
 J. P. M. Lecourt, salary.....
 Advertising.....

Assistant Receiver-General's Office—

Supplementary vote.....
 Paid J. & J. Taylor burglar proof vault lining and vault doors.....

3,253 21	5,661 88			
3,591 33	10,000 00			
.....	.....	15,661 88		
5,440 00	.....	.....
200 00	.....	.....	5,666 08	9,995 80
26 08	.....	.....	.....	.....
.....	.....	5,050 00	5,025 00	25 00
.....	.....	98,025 60	66,433 48	31,935 38
.....	.....	.....	.....	343 26

RECAPITULATION.

Manitoba Penitentiary.....	<i>a</i>	.....	17,385 28	16,829 26	556 02	.....	343 26
Winnipeg Shed and Hospital.....	<i>b</i>	.....	12,900 00	13,243 26	.....	7,294 12	.....
do Post Office.....	<i>c</i>	.....	14,800 00	7,505 88	.....	1,146 10	.....
Immigration Office, Emerson.....	<i>a</i>	.....	1,400 00	.....	.....	253 90	.....
Parliament Buildings, Winnipeg.....	<i>d</i>	.....	30,828 44	17,017 90	.....	13,810 54	.....
Lieut.-Governor's Residence.....	<i>d</i>	.....	15,661 88	5,666 08	.....	9,995 80	.....
Assistant-Receiver General's Office.....	.....	.....	5,050 00	5,025 00	.....	25 00	.....
Total.....	.....	.....	98,025 60	66,433 48	.....	31,935 38	343 26

I certify that these accounts have been examined under my directions and are correct.

Examined,
 J. H. P. GIBSON.

J. L. McDOUGALL,
 Auditor-General.

- a.* Works completed.
b. Cost of works more than original estimate.
c. Works not completed.—A portion of balance carried by O.C. to 1882-83
d. Works not proceeded with as rapidly as anticipated.—Balance carried to 1882-83.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NORTH-WEST TERRITORIES, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.		Expendi- ture.		Expenditure compared with Estimate.	
	\$	cts.	\$	cts.	\$	cts.	Less than Estimated.	More than Estimated.
Immigration Shed West of Winnipeg, Brandon— Amount of Appropriation								
Supplementary Vote.....								
Paid Grant & Gelly, contract in full.....	9,018	51	11,600	00				
Advertising.....		31 60						
Printing.....		29 09						
Wm. Henderson, travelling expenses.....		20 00						
J. P. M. Lecourt, salary.....		200 00						
Sundry payments—								
A. T. Berthiaume, disbursements.....		300 00						
Travelling expenses.....		30 00						
W. Henderson, salary		125 00						
M. Gauvreau do		180 00			9,934	20		
Public Buildings Generally, N. W. T.—							1,665	80
Balance from 1880-81.....								
Amount of Appropriation, 1881-82					73	48		
Supplementary Vote to pay the Hudson Bay Co. for supplies furnished in 1876					10,000	00		
Paid Hudson Bay Co. for supplies furnished in 1876.					41	12		
do hardware.....		41 12						
Maloney & Macdonald, hardware.....		181 87			10,114	60		
Mulholland Bros., paper-hanging.....		92 76						
W. Latimer, building stable.....		178 46						
W. Henderson, travelling expenses.....		181 80						
Sundry payments—		335 47						
Telegrams.....		10 25						

Travelling.....	164 80
Clerk of Works.....	1,125 00
Coal oil.....	10 00
Pay-lists, labor, &c.....	514 75
Lumber.....	126 00
Hardware.....	13 63
Caretaker.....	50 00
Dominion Lunatic Asylum—	
Amount of Appropriation.....	

.....	3,025 91	7,088 69
.....	.....	10,000 00
.....	12,960 11	18,754 49

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, BRITISH COLUMBIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		—		Grant.	Expendi- ture.	Expenditure compared with Grant.	
	\$	cts.	\$	cts.	\$	cts.	Less than Estimated.	More than Estimated.
Custom House, Victoria— Amount of Appropriation..... Nil.					5,000 00		5,000 00	
Post Office, Victoria— Balance from 1880-81..... Less—Amount lapsed 30th September.....	459 63 417 88		41 75 5,000 00		5,041 75			
Amount of Appropriation.....								
Paid amount of contract.....	2,858 00							
Vault doors.....	751 50							
Drying vaults.....	37 50							
Whitewashing.....	102 50							
Painting.....	38 75							
Gas-fittings.....	33 50							
Fitting up telegraph office.....	138 50							
do Money Order Office.....	109 00							
Charcoal.....	75 00							
Architects' services.....	103 45							
Legal.....	62 75							
Repairs.....	82 50							
Removing ashes.....	1 75							
Advertising.....	36 00							
British Columbia Penitentiary— Balance from 1880-81, lapsed 30th September.....			4,953 10			4,430 70	611 05	
Amount of Appropriation, 1881-82.....					2,400 00			

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, BRITISH COLUMBIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

RECAPITULATION.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Custom House, Victoria.....			5,000 00	.....	5,000 00	
Post Office do			5,041 75	4,430 70	611 05	
British Columbia Penitentiary.....			2,400 00	2,439 72	.....	39 72
New Westminster Public Buildings.....			10,000 00	5,138 02	4,861 98	
Nanaimo Post Office			8,000 00	25 33	7,974 67	
New Westminster Post Office			52 00	52 00		
			30,493 75	12,085 77	18,447 70	39 72

I certify that these accounts have been examined under my directions and are correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

- a Works not proceeded with Carried to 1882-83.
- b. Balance carried to 1882-83.
- c. Cost of works in excess of original estimate.
- d Works in progress. Balance carried to 1882-83.
- e. Works not yet proceeded with. Balance carried to 1882-83.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS GENERALLY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.
Public Buildings Generally—				
Balance from 1880-81.....	2,391	78		
Amount of appropriation	15,900	00		
			17,391	78
Paid John Drysdale, travelling expenses	280	50		
T. S. Scott do	250	00		
Thos. Fuller do	450	00		
John R. Arnoldi do	236	45		
do salary.....	130	00		
D. B. Dick, services as Architect	299	25		
A. Roger & F. Chernoviz, mathematical instruments.	201	88		
Printing.....	317	84		
Stationery	1,006	18		
	3,172	10		
Sundry payments—				
Chief Architect's Staff	8,415	63		
Services of Engineer	990	00		
do Draughtsmen	205	00		
do Messenger	228	10		
Travelling expenses.....	1,026	32		
Freight	67	94		
Telegrams.....	275	07		
Hardware.....	150	66		
Leather writing case	18	00		
Engraving	31	75		
Carried forward.....	3,172	10	17,391	78

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS GENERALLY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.		Expendi- ture.	Expenditure compared with Grant.	
			\$	cts.		Less than Estimated.	More than Estimated.
Brought forward.....	\$	cts.	\$	cts.	\$	\$	\$
			3,172	10			
Public Buildings Generally— <i>Concluded.</i>							
Sundry payments— <i>Concluded.</i>							
Picture frames	93	00					
Newspapers	112	50					
Copying	161	50					
			11,775	47			
					14,947	57	2,444
					14,947	57	2,444
					17,391	78	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$
					cts.
Repairs, Furniture, Heating, &c.—					
Balance from 1880-81			36,810	80	
Repairs, furniture, heating, &c.			150,000	00	
Grounds, Public Buildings, Ottawa			4,000	00	
Removal of snow, Public Buildings, Ottawa			1,800	00	
Heating			40,000	00	
do			23,000	00	
Gas			12,000	00	
Water			2,500	00	
Telephone service			8,000	00	
Allowance for fuel and light, Rideau Hall			63	40	
To pay F. McAvity & Sons, for hardware, &c., in 1873, 1874, 1876, 1879					
Supplementary vote—					
To cover expenditure for salaries of Engineers, Firemen and Caretakers of Dominion Buildings, hitherto paid by the respective Departments for which the services were performed			13,000	00	
To cover expenditure for alterations, &c., in Parliament Building, owing to removal of Supreme Court Offices			10,000	00	
Ottawa Public Buildings—			301,174	20	
Paid T. W. Currier & Co., lumber	2,458	59			
do	58	10			
H. Bulmer, jun.	62	80			
Perley & Pattee					
Thomas Birkett, hardware	1,219	58	2,579	49	
A Foisey	413	65			
Frothingham & Workman, hardware	39	32			
G. R. Prowse	34	14			
Carried forward	1,706	69	2,579	49	
			301,174	20	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	1,706	69	2,579	49	301,174	20
Ottawa Public Buildings—Continued.						
Faid George Bailey, smith work.....	2,817	22				
J. R. Esmonde, hardware.....	699	72				
R. Mitchell & Co., valves, &c.....	1,062	33				
Campbell & McBride, iron work.....	384	36				
E. L. Perkins, iron girders.....	134	00				
The Ashcroft Manufacturing Co., steam traps.....	72	50				
Thomas Robertson & Co., iron pipes.....	194	03				
Blyth & Kerr, hardware.....	122	85				
F. Chanteloup & Co., boiler, indicator, &c.....	1,235	15				
Charles Garth & Co., castings.....	584	24				
R. Forsyth, files.....	157	56				
B. & C. Gurney, castings.....	149	35				
George Brush, 2 iron ash boxes.....	100	00				
Pritchard & Mingard, brass plates.....	99	00				
Veale & Adams, iron columns.....	215	52				
			9,714	52		
Stephen Bros., paints, glass, &c.....	316	36				
Wm. McKay, painting.....	1,125	39				
J. B. Atrial, painting.....	6,095	74				
Wm. Howe, painting, glass, &c.....	1,436	10				
			8,973	59		
Richard & Lerose, carpets.....	2,877	20				
Shoolbred & Co., carpets.....	611	51				
J. R. Stitt & Co., carpets.....	211	25				
Eugene Dupuis, cloth, linoleum, &c.....	868	42				

John Kay, cloth.....	146 31	4,714 69	
Louis Gratton and J. B. Allard, furniture.....	3,476 15		
Erratt & Morel, furniture.....	1,632 50		
Jacob Erratt, furniture.....	1,302 00		
Ottawa Gas Co., coal-tar.....	234 00	6,410 65	
H. Robillard, lime.....	189 80		
A. Finn, sand.....	395 72		
McRae & Co., fire-clay.....	148 15		
C. B. Wright, cement.....	122 00		
Brown & Love, stone.....	157 95		
W. L. McArthur & Co., stone.....	149 80		
E. G. Laverdure, repairing roof.....		1,397 42	
Wm. Palen, alterations of windows.....		2,287 22	
John Burns, covering steps.....		395 00	
Halling, Pearce & Stone, globes.....		200 00	
Toronto Oil Co., castorine.....		17 85	
H. G. Roche, flannel bags and lead pipe.....		39 60	
Chas. Potter, thermometer and barometer.....		116 30	
P. Marrier & Son, urinals.....		70 00	
James Leslie, hose.....		239 50	
Corporation of Ottawa City, water.....		168 00	
S. Skinner, feather cushions.....		12 75	
Ewing Bros, seeds.....		79 50	
John Leslie, clock.....		31 30	
I. B. Tackaberry, services as Auctioneer.....	250 00	35 00	
J. B. Edwards, analysis of water.....	75 00		
F. McKenna, watering streets.....	72 00		
O'Gara & Remon, legal services.....	143 48		
Mosgrove & Pearson, legal services.....	84 96		
John R. Arnoldi, salary.....	260 00		
do travelling expenses.....		885 44	
W. Horace Lee, rent.....		138 86	
Advertising.....		187 50	
Printing.....		571 00	
Stationery.....		139 27	
Sundry payments — Brick, cement and plaster.....		100 85	
Furniture.....	325 65		
Hardware.....	3,792 71		
Sand, stone, sods and lime.....	814 52		
Filters.....	280 50		
Carpets, matting and oil cloth.....	56 35		
Clocks and repairing clocks.....	355 62		
	100 70		
Carried forward.....	5,726 05	39,505 40	301,174 20

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	5,726	05	39,505	40	301,174	20
Ottawa Public Buildings— <i>Concluded.</i>						
Sundry payments— <i>Concluded.</i>						
Travelling expenses.....						
Sundries.....	13	50				
Belting.....	17	50				
Carving.....	15	43				
Freight.....	8	00				
Cab hire.....	371	61				
Air ducts.....	5	00				
Engraving.....	52	52				
Monograms.....	2	25				
Photograph material.....	3	75				
Turning.....	25	00				
Chemicals.....	52	79				
Kerosene and oil.....	121	50				
Lumber.....	84	87				
Paint, varnish, &c.....	277	11				
Coal.....	167	75				
Packing cases.....	43	00				
Crockery.....	838	55				
Messenger.....	17	74				
Plan case.....	45	62				
Insurance.....	54	00				
Framing pictures and pictures.....	62	50				
Brushes and combs.....	74	00				
Shelving.....	11	80				
	315	00				

Marble work.....	33 00			
Babcocks and charges.....	114 50			
Extra Clerk.....	52 00			
Hose.....	78 75			
Sundries.....	262 20			
Mechanical staff.....	7,328 40			
Engineers.....	568 00			
Clerks of Works.....	5,459 23			
Superintendent and gardeners.....	1,359 20			
Pay-list, laborers, jobbers, carpenters, masons, &c.....	37,925 15	61,537 27	.....	101,042 57
Rideau Hall—				
T. W. Currier & Co., lumber.....	1,036 41			
Perley & Pattee do.....	303 22			
E. B. Eddy do.....	119 92	1,459 55		
Thomas Birkett, hardware.....	210 72			
Blyth & Kerr do.....	127 29			
A. Foley do.....	51 67			
J. R. Esmonde do.....	1,952 15			
Smethurst & Co. do.....	141 07			
G. R. Provise do.....	338 77			
McRae & Co. do.....	3 50	2,825 17		
Stephen Bros., oil and glass.....	19 59			
W. Howe, painting, glazing, &c.....	275 88			
Wm. McKay, painting.....	1,643 36			
J. B. Arial, whitewashing.....	328 05	1,938 83		
Richard & Larose, carpets.....	14 22	231 30		
J. R. Stitt & Co. do.....	26 00			
Shoolbred & Co., mats.....				
Jacob Erratt, furniture.....		368 27		
Ottawa Gas Co., gas.....		195 50		
Chas. Garth & Co., globes.....		200 00		
Cowan & Sons, wall paper.....		68 00		
Ewing Bros., seeds.....		269 86		
A. & S. Nordheimer, rent of three pianos one year.....		3 60		
J. R. Arnoldi, cab hire.....		384 00		
		5 25		
Sundry payments—				
Gardeners and jobbers.....	12,059 88			
Blacksmithing.....	58 91			
Hardware.....	36 48			
Lumber.....	21 98			
Travelling expenses.....	102 58			
Carried forward.....	12,279 83	7,949 33	301,174 20	101,042 57

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &C., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward	12,279	83	7,949	33	101,042	57
Rideau Hall—Concluded.						
Sundry payments—Concluded.						
Laborers	285	75				
Clerk of Works	360	00				
Night Watchman	573	00				
Lime, sand, manure and peat soil	131	15				
Sundries	62	05				
Extra Clerk	62	00				
Charwomen	99	75				
Crockery	11	52				
Cab hire	58	40				
Chemicals	26	25				
Felt and gravel	104	95				
Ice, freight, fuel, cotton and seeds	147	54				
Henry Sims, cleaning ash pits	100	00				
Toronto Public Buildings—			14,305	19	22,254	52
John Fletcher, contract for alterations and repairs	4,077	13				
Pells & Dodds, repairs, immigrant sheds	216	77				
Wheeler & Bain, repairing roof	246	45				
Lionel York, repairs	73	45				
Douglas Bros., do	114	23				
John Fensom do	1,760	03				
Geo. Harding, plumbing	584	44				
J. & J. Taylor, plumbing and shutters	346	00				
J. H. Knifton, coloring and cleaning	175	00				
Knifton & Saunders, whitewashing	133	64				
John Dill, painting	72	05				

John Rodgers, addition to cook house	405 50			
R. Sharr, stone sidewalks.....	1,047 00			
Johnson & Brown, iron work	744 80			
John Rodgers, repairing furniture, &c.....	382 88			
Thos. Pells, counter.....	440 00			
Henry Graham & Co., carpets.....	182 04			
Charles Potter, burglar alarm.....	134 50			
Robert Bell, calomining.....	629 00			
Canadian Steam Users' Insurance Co., premiums.....	120 00			
S. B. Harnau, rent.....	250 00			
D. B. Dick, services as Architect.....	850 98			
Sundry Payments—		12,985 92		
Repairs.....	186 49			
Putting up ventilator.....	31 00			
Painting.....	238 00			
Speaking tubes.....	51 55			
Lumber.....	41 18			
Carpets.....	34 65			
Engineers and firemen.....	2,720 57			
Extra Clerk and copying.....	485 45			
Sundries.....	181 49			
		3,980 38		16,966 30
Manitoba Public Buildings—				
Mulholland Bros., repairs to roof.....	153 67			
N. German & Co., roofing and repairs	949 00			
A. Payette, removing safe.....	150 00			
H. Sutherland & Bro., cordwood and lumber.....	132 64			
J. B. Gauvreau, travelling expenses.....	40 00			
Sundry Payments—		1,425 31		
Rent, Architect's office.....	300 00			
Furniture, hardware and sundries.....	136 51			
Repairs, Assistant Receiver-General's office.....	31 50			
Coal stove, &c.....	59 75			
Copying.....	139 45			
		667 21		2,092 52
Geological Museum, Ottawa—				
The Canada Permanent Loan Society, Toronto, for interest of purchase of Clarendon Hotel.....	1,769 04			
Thos. Askwith, repairs	2,134 25			
Wm. Howe, painting.....	67 88			
Ottawa Gas Co., gas	301 50			
City of Ottawa, water rates.....	57 00			
J. R. Esmonde, oil, truck, &c.....	36 25			
Advertising.....	119 55			
Printing.....	9 59			
		4,494 06		
Carried forward.....		301,174 20		142,355 91

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &C., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	497	76	301,174	142,355		
Geological Museum, Ottawa— <i>Concluded.</i>						
Sundry payments—						
Labor	630	00				
Clerk of Works	88	75				
Night Watchmen	56	20				
Carpenter work.....	12	00				
Lumber.....			1,284	71		
Quebec Public Buildings—						
Henry Hatch, contract and repairs	2,443	20				
Auguste Laberge, repairs.....	4,088	52				
Joseph Mathieu, alterations.....	1,013	60				
Antoine Delaire, repairing roof	90	00				
Z. Chartre	426	50				
Edouard Roussel, repairs	806	40				
B. Leonard, painting	255	63				
John Howie, heating apparatus	1,553	00				
Andrews Bros., hardware	23	98				
C. Jobin, ventilation	130	00				
Quebec Gas Co., gas	53	62				
Canadian Steam Users' Insurance Co., premiums.....	40	00				
J. Hamel et freres, carpets	625	86				
Drum Cabinet Manufacturing Co., packing furniture	120	84				
Advertising	122	60				
Printing	23	34				
			11,817	09		

Sundry payments—

Extra Clerks, copying and translation.....	694 70
Clerk of Works and Caretaker	657 75
Travelling.....	37 00
Hardware and plumbing.....	128 95
Fuel.....	205 00
Photographs	40 00
Glassware	12 05
Labor	77 25
Furniture and painting	240 84
Sundries	260 10
	2,353 64

14,170 73

Montreal Public Buildings—

Geo. R. Prowse, contract	1,431 97
Geo. Laurent	1,650 00
Cousineau & Gobier, repairs.....	739 94
M. Martin, fitting up offices.....	1,635 00
DeBlois & Charpenier, repairing roof.....	608 00
Chas. Garth & Co., plumbing	1,500 20
Geo. Harding, radiator	87 00
E. Chanteloup, ventilation	170 00
Montreal Gas Co., lowering lamp posts.....	72 00
Geo. Brush, repairing platforms.....	121 75
Thos. Mussen, carpets.....	282 64
Canadian Steam Users Insurance Co., premiums	100 00
James Nelson, services as Architect.....	817 43
Narcisse Larue	240 00
Advertising.....	239 64
Printing.....	3 26
	9,698 83

Sundry payments—

Hardware	72 02
Repairing drains.....	61 50
Linoleum.....	52 50
Labor	60 00
Painting	70 00
Travelling	18 60
Lodgings for Engineer.....	40 00
Clerk of Works.....	300 00
Engineer	955 00
Fireman	333 00
Architect	120 00
Copying and Extra Clerks.....	342 25
Sundries	44 00
	2,468 87

Niagara Public Buildings—

D. Swinton, for repairs.....

12,167 70
637 25

Carried forward.....

175,110 36

301,174 20

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &C., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	.....	.....	301,174 20	175,110 36	.....	.....
Chatham, N.B., Public Buildings— George Cassidy, repairs.....	157 34					
Advertising	3 78	161 12				
Sundry payments— Copying .....	.....	150 00		311 12		
Guelph Public Buildings— George Feek, fitting wash basin, &c.....	167 50					
Sundry payments— Extra Clerks and copying	168 45			333 95		
Charlottetown Dominion Buildings— A. Hermans & Son, repairs and plumbing..	145 89					
John Newsom, furniture.....	250 71					
G. L. Doherty, painting.....	102 35					
Canadian Steam Users' Insurance Co., premiums.....	20 00					
David Stirling, services as Architect.....	63 82					
Printing.....	9 23	592 00				
Sundry payments— Hardware.....	35 79					
Labour	2 50					
Firemen.....	224 00					
Copying	176 70	438 99		1,030 99		

St. John, N.B., Penitentiary and other buildings—

John McGourty, building wall	524 00
A. Christie & Co. do porch	85 94
W. H. Thorne & Co., hardware	196 96
Armstrong Bros., iron doors ..	23 00
T. Campbell, plumbing	295 18
McDonald & Co., heating apparatus	675 00
C. F. Tilley, repairs	100 00
James T. Magee, roofing felt	145 13
Denis Sullivan, repairs	267 00
A. J. Lordley & Son, desks	115 00
D. W. Clark, flag pole	150 00
Canadian Steam Users' Insurance Co., premiums	20 00
McKean & Fairweather, Architects	52 27
Wm. Morgan Smith, Architect	254 25
Advertising	15 20

2,828 93

Sundry payments—

Hardware	6 55
Coal	60 00
Repairs	51 90
Services	157 50
Sundries	113 25
Freight and teaming	39 00
Gas	10 20
Painting	13 50
Rent	22 00
Clerk of Works	90 00
Caretaker	412 50
Firemen	45 00
Engineers	1,167 00
Copying	249 45

2,437 85

5,266 78

Halifax Public Buildings—

R. Brunton, contract for drill shed	2,102 95
D. Stirling, services as Architect	232 52
Canadian Steam Users' Insurance Co., premiums	20 00
Printing	17 35

2,372 82

Sundry Payments—

Labor and repairs	96 87
Whitewashing	92 00
Carpets	85 50
Coal and wood	47 50
Hardware	15 10
Lumber	22 35
Oil	12 00

Carried forward.....

2,372 82

301,174 20

182,053 20

Hamilton Public Buildings—						
Sundry Payments—						
Hardware.....			70 60			
Labor.....			23 96			
Extra Messenger.....			40 00			
Druggistman.....			14 00			
Extra clerks and copying.....			626 50			775 06
London Public Buildings—						
J. Christie, repairs.....				364 06		
Canadian Steam Users' Insurance Co., premiums.....				20 90		
Thos. H. Tracey, services as Architect.....				167 52	551 58 ⁰⁰	
Sundry payments—						
Lighting clock.....				100 00		
Repairs.....				43 73		
Hardware.....				14 00		
Steam supplied.....				81 57		
Glazing.....				54 80		
Engineer.....				600 00		
Extra Messenger.....				40 00		
do Clerk and copying.....				286 40	1,220 50	1,772 08
Brantford Public Buildings—						
Samuel J. Trueman, repairs.....				550 00		
Sundry payments—						
Hardware.....				65 87		
Labor.....				65 00		
Sundries.....				36 00		
Engineer.....				360 00		
Caretaker.....				80 00		
Copying.....				242 85	849 72	1,399 72
Pictou, N.S., Public Buildings—						
David Stirling, Architect.....				19 62		
Sundry payments—						
Sundries.....				42 63		
Labor.....				16 54		
Hardware.....				51 87		
Freight.....				1 98		
Copying.....				772 75	885 57	905 19
Carried forward.....					301,174 20	192,262 17

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			301,174 20	192,262 17		
Belleville Public Buildings— W. Webster, furniture.....		140 00				
Sundry payments— Furniture.....	173 85					
Painting.....	16 00	189 85				
Sherbrooke Public Buildings— James Rielly & Co., removing and repairing immigrant shed.....				329 85		
Emerson Public Buildings— Sundry payments— Porches.....				400 00		
Matting.....	60 00					
	19 10					
Windsor Public Buildings— W. G. Nutson, window blinds.....		548 68		79 10		
Sundry payments— Cartmaker and Engineer.....	533 36					
Hardware.....	147 70	681 06				
Lunenburg Public Buildings— Arthur Blundon, labour on grounds.....				1,229 74		
Dundee, Quebec, Public Buildings— M. M. Smith, labour.....	31 00			116 00		
do brick and shingles.....	56 89					87 89

Supreme Court, Ottawa.—

Veale & Adams, removing furniture.....
do carpenter work.....
do hardware.....
do repairing furniture.....

Eugene Dupuis, oil cloth.....
E. G. Laverdure, picture rods and frames.....
Jacob Erratt, furniture.....

Sundry payments—

Express charges.....
Repairing statue.....
Labour.....
Insurance on pictures.....
Furniture.....
Cleaning picture gallery.....
Curtains.....

Fredericton Public Buildings—

Sundry payments to Caretaker.....
St. John's Post Office, Quebec—
Sundry payments, carpenter work.....
Partridge Island Hospital—
D. W. Clark, plastering.....
St. Régis Custom House, Quebec—
Sundry payments, repairs.....
Lawlor's Island Quarantine Station—
Labour.....

British Columbia Public Buildings—

Sundry payments.....
Grounds—
Paid J. R. Esmonde, 24 garden seats.....
Paid Thos. Bickett, hardware.....

Sundry payments—

Travelling expenses.....
Freight.....
Hardware.....
Flower pots, plants and seeds.....
Shade trees.....
Manure.....
Pay lists.....

Snow—

Paid F. McKenna, for removing snow.....
Alex. Devlin do.....
Advertising.....
Printing.....

Carried forward.

118 75
65 60
71 55
50 07

305 97
26 00
132 00
183 00

7 70
75 00
0 75
15 00
16 00
9 50
31 00

154 95

801 92

199 98

48 00

180 00

75 00

50 00

1,910 25

12,040 90

242 30

209 50
31 65
6 42
160 93
20 00
89 00
3,240 02

3,757 02

3,999 82

0 18

852 42

852 42

201,769 72

12,041 08

301,174 20

RECAPITULATION.

Repairs, Furniture, Heating, &c.—									
Balance from 1880-81.....	36,810 80	209,810 80	.....	.....	.....	197,769 90	12,040 90	.....	.....
Amount of Appropriation.....	150,000 00	4,000 00	.....	.....	.....	3,999 82	0 18	.....	.....
Supplementary vote to cover expenditure for salaries of engineers, fire-		1,800 00	.....	.....	.....	928 02	871 98	.....	.....
men and caretakers of Dominion buildings.....	13,000 00	40,000 00	.....	.....	.....	40,031 99	.....	.....	31 99
Supplementary vote to cover expenditure, &c., in Parliament Buildings,		23,000 00	.....	.....	.....	19,517 70	3,482 30	.....	.....
owing to removal of Supreme Court offices.....	10,000 00	12,000 00	.....	.....	.....	11,433 25	566 75	.....	.....
Grounds, public buildings, Ottawa.....		2,500 00	.....	.....	.....	358 30	2,141 70	.....	.....
Removal of snow, public buildings, Ottawa.....		8,000 00	.....	.....	.....	8,000 00	.....	.....	.....
Heating public buildings, Ottawa.....		63 40	.....	.....	.....	63 40	.....	.....	.....
Gas do do .....			.....	.....	.....		.....	.....	.....
Water do do .....			.....	.....	.....		.....	.....	.....
Telephone service, public buildings, Ottawa, (re-vote).....			.....	.....	.....		.....	.....	.....
Allowance for fuel and light, Rideau Hall.....			.....	.....	.....		.....	.....	.....
To pay McAvity & Sons for hardware, supplied in 1873, 1874, 1876, 1879.			.....	.....	.....		.....	.....	.....
Deduct over-expenditure.....			.....	.....	.....	301,174 20	19,103 81	.....	31 99
Balance unexpended.....			.....	.....	.....	301,174 20	31 99	.....	.....
			.....	.....	.....	.....	19,071 82	.....	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Public Works and Buildings—Capital—				
Public Buildings	42,109 46	37,314 16	4,795 30	
Telegraphs	33,655 61	33,635 43	20 18	
	75,765 07	70,949 59	4,815 48	
Consolidated Fund—Public Buildings—				
Nova Scotia.....	17,000 00	6,708 99	10,291 01	
Prince Edward Island	7,850 00	3,313 37	4,536 63	
New Brunswick	158,411 93	119,516 09	38,895 84	
Quebec	196,487 50	130,897 79	65,589 71	
Ontario	183,007 78	142,738 12	40,269 66	
Manitoba.....	98,025 60	66,433 48	31,592 12	
North-west Territories.....	31,714 60	12,960 11	18,754 49	
British Columbia.....	30,493 75	12,085 77	18,407 98	
Public Buildings Generally.....	17,391 78	14,947 57	2,444 21	
Repairs, Furniture, Heating, &c.....	301,174 20	282,102 38	19,071 82	
	1,041,557 14	791,703 67	249,853 47	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

J. H. P. GIBSON.

ACCOUNT of sums expended, compared with the sums granted on account of HARBORS AND RIVERS, NOVA SCOTIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Cow Bay—						
Amount of Appropriation.....			6,000 00			
Expenditure—						
Timber	1,014	50				
Iron	412	58				
Oakum, tar and rope	8	39				
Ballast	60	00				
Pay-list	3,893	71				
Assistant Engineer, salary	135	00				
Paymaster, salary	80	00				
Travelling expenses.....	331	47				
Sundries	64	35				
				6,000 00		
Parsboro'—						
Amount of Appropriation.....			2,500 00			
Expenditure—						
Pay-list.....	2,336	18				
Oakum	29	31				
Freight.....	30	50				
Hardware	39	10				
Lumber	14	75				
Stores	46	71				
Postage and telegrams	3	25				
				2,500 00		
Benacadie Pond—						
Amount of Appropriation.....			3,000 00			
Carried forward.....			11,500 00			

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account HARBORS AND RIVERS, NOVA SCOTIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....						
Benacadie Pond—Concluded.						
Expenditure—						
Pay-list	202	90				
Piles	513	30				
			11,500	00	8,500	00
Indian Island Beach—						
Amount of Appropriation.....				716	20	2,283
Expenditure—						
Timber	106	15	1,100	00		
Hardware	26	59				
Treenails	3	00				
Ballast	20	00				
Hire of scows	66	78				
Trucking	5	00				
Pay-list	722	48				
G. A. Brown, salary	80	00				
Travelling expenses	70	09				
				1,100	00	
Brooklyn, or Herring Cove—						
Amount of Appropriation.....			10,000	00		
Paid Nathan R. Freeman, contract.....	7,790	00				
E. G. Millidge, salary as Engineer	390	00				
J. Wharton do Inspector	400	00				
Travelling expenses	306	91				
Advertising	37	00				
Printing	3	85				
				8,927	76	1,072
						24

Hampton—						
Amount of Appropriation.....					2,300 00	
Expenditure—						
Timber.....	197 31					
Hardware.....	45 51					
Pay-list.....	1,249 52					
G. A. Brown, salary.....	80 00					727 63
						1,572 37
Great Village River, Londonderry—						
Amount of Appropriation.....					8,000 00	8,000 00
Mabou—						
Amount of Appropriation.....				4,000 00		
Supplementary vote to pay D. Cameron for services.....				126 00		
Expenditure—					4,126 00	
Towage.....	2,035 67					
Coal.....	161 70					
Freight.....	78 25					
Rope.....	116 35					
Pay-list.....	1,534 63					
Oil.....	51 15					
Postage.....	22 25					
Paid D. Cameron for services dredging harbor.....	126 00				4,126 00	
Ragged Pond—						
Amount of Appropriation.....					1,500 00	1,000 00
Expenditure for towing.....						
South Ingonish—						
Amount of Appropriation.....					1,500 00	
Expenditure—						
Hardware.....	201 37					
Timber.....	188 15					
Pay-list.....	1,080 61					
Travelling.....	29 87					
						1,500 00
Burying Island—						
Amount of Appropriation.....					4,000 00	
Expenditure—						
Timber.....	1,331 85					
Stone.....	1,393 36					
Pay-list.....	1,104 80					
Travelling.....	89 99					
G. A. Brown, salary.....	80 00					
						4,000 00
Carried forward.....					44,026 00	30,942 33
						13,083 67

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NOVA SCOTIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Petit de Grat—						
Amount of Appropriation.....						
Expenditure—						
Pay-list.....	679	50				
G. A. Brown, salary.....	80	00				
Hardware.....	215	82				
Travelling expenses.....	24	68				
Brought forward.....				1,000	00	
Main à Dieu—						
Amount of Appropriation.....						
Balance from 1880-81.....	7,000	00				
Expenditure—						
Beaton & McDonald, contract.....	7,430	00				
E. G. Millidge, salary.....	405	00				
do travelling.....	230	72	10,933	90		
D. McDougall, Inspector.....	456	00				
Advertising.....	8	40				
North Sidney—						
Amount of Appropriation.....				8,530	12	2,403
Expenditure—						78
Timber.....			2,000	00		
Hardware.....	798	80				
Hire of anchor.....	141	56				
Hire of boat.....	25	00				
Towing.....	6	50				
Wharfage.....	20	00				
Package.....	4	00				
Ballast.....	3	00				
Fenders.....	45	00				
	42	00				

Travelling expenses.....	61 94	.....	.....	.....	.....
Pay-lists.....	852 20	.....	.....	.....	.....
Cape St. Mary's—					
Amount of Appropriation.....			2,000 00		
Expenditure—					
Timber.....	516 29				
Hardware.....	155 42				
Pay-list.....	1,177 50				
G. A. Brown, salary.....	80 00				
Travelling expenses.....	54 95				
Stationery.....	15 84				
Meteghan—					
Balance brought from 1880-81.....			2,212 21		
Expenditure—					
Theo. Robichaud, Inspector.....	215 00				
Joseph Babin, contract.....	1,950 00				
				47 21	
			62,172 11	46,637 45	15,534 66

RECAPITULATION.

Cow Bay.....	.....	.....	.....	6,000 00	6,000 00
Parsboro' (Partridge Island River).....	.....	.....	.....	2,500 00	2,500 00
Benacadie Pond.....	.....	.....	.....	3,000 00	716 20
Indian Island Beach.....	.....	.....	.....	1,100 00	1,100 00
Brooklyn or Herring Cove.....	.....	.....	.....	10,000 00	8,927 76
Hampton.....	.....	.....	.....	2,300 00	1,572 37
Great Village, River Londonderry.....	.....	.....	.....	8,000 00	8,000 00
Mabou.....	.....	.....	.....	4,126 00	4,126 00
Ragged Pond.....	.....	.....	.....	1,500 00	500 00
South Ingonish.....	.....	.....	.....	1,500 00	1,500 00
Burying Island.....	.....	.....	.....	4,000 00	4,000 00
Petit de Grati.....	.....	.....	.....	1,000 00	1,000 00
Main à Dieu.....	.....	.....	.....	10,933 90	8,530 12
North Sidney.....	.....	.....	.....	2,000 00	2,000 00
Cape St. Mary's.....	.....	.....	.....	2,000 00	2,000 00
Meteghan.....	.....	.....	.....	2,212 21	2,165 00
				62,172 11	46,637 45
					15,534 66

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

a. Carried forward, 1882-83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBOURS AND RIVERS, PRINCE EDWARD ISLAND, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Miminzash—						
Amount of Appropriation.....			1,500 00			
Expenditure—						
Stone.....	223	50				
Poles.....	36	00				
Hardware.....	82	48				
Lumber.....	18	69				
Ballast.....	89	95				
Brush.....	9	50				
Hire of pile driver.....	6	30				
Pay-list.....	933	56				
Travelling expenses.....	100	02		1,500 00		
			8,500 00			
Tignish—						
Amount of Appropriation.....						
Expenditure—						
Arsenault & Perry, contract.....	3,600	00				
G. E. McLaughlin, salary and disbursements.....	180	40				
A. Hackett, Inspector.....	170	00				
Printing.....	19	64				
Advertising.....	14	16				
Sundries.....	343	00				
				4,327 20	4,172 80	
Rustico—						
Amount of Appropriation.....			18,500 00			
Expenditure—						
Pierce Doyle, contract.....	4,050	00				
E. G. Millidge, salary.....	255	00				
do travelling.....	27	20				

Léon Gallant, Clerk of Works	131 25				
Printing	15 50				
Advertising	70 65			4,549 60	13,950 40
Campbell's Cove—					
Amount of Appropriation			10,000 00		
Expenditure—					
McDonald & McLean, contract	7,200 00				
Printing	8 55				
Advertising	82 65			7,291 20	2,708 80
Colville Bay—					
Balance from 1880-81	664 90				
Less amount lapsed 30th September	600 68	64 22			
Amount of Appropriation		5,000 00	5,064 22		
Expenditure—					
E. G. Millidge, salary and travelling	248 71				
Pay list	571 48				
Repairs	316 38				
Advertising and printing	33 12				
Hardware	49 40				
Sundry payments, salary of Inspector	35 00			1,254 09	3,810 13
St. Peter's Bay—					
Balance from 1880-81		304 65			
Less lapsed 30th September		1 86		302 79	
Paid John E. Boyd, salary and travelling expenses					
Wood Islands—					
Balance from 1880-81		1,964 79			
Less amount lapsed 30th September		8 27	1,956 52		
Paid Samuel Hume, contract	1,200 00				
John E. Boyd, salary and disbursements	541 02				
D. McMillan, Inspector	215 00			1,956 52	
			45,823 53	21,181 40	24,642 13

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, PRINCE EDWARD ISLAND, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

RECAPITULATION.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Miminigash	1,500 00	1,500 00		
Tignish	8,500 00	4,327 20	4,172 80	
Rustico	18,500 00	4,549 60	13,950 40	
Campbell's Cove	10,000 00	7,291 20	2,708 80	
Colville Bay	5,064 22	1,254 09	3,810 13	
St. Peter's Bay	302 79	302 79		
Wood Islands	1,956 52	1,956 52		
			45,823 53	21,181 40	24,642 13	

I certify that this account has been examined under my directions and is correct.

Examined,

J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

a. Carried forward 1882-83.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
St. John Harbor, Negro Point Breakwater—				
Amount of Appropriation.....	35,000 00			
Expenditure—				
Steeves, Duffy & Steeves, contract.....	1,800 00			
G. E. McLaughlin, services and disbursements.....	1,872 00			
do J. E. Boyd.....	666 64			
do G. A. Brown.....	226 09			
do E. G. Millidge.....	218 43			
do S. S. Mayes.....	114 00			
J. & A. McMillan, stationery.....	35 38			
Advertising.....	155 48			
Printing.....	6 53	5,094 55		
Sundry payments—				
Services of rodman.....	147 00			
Laborers.....	14 40			
Telegrams.....	18 60			
Printing.....	25 60	205 00		
Pointe du Chêne—				
Balance from 1880-81.....	14,726 79	5,290 55	29,700 45	
Less amount lapsed 30th September.....	7,028 10			
Amount of Appropriation.....				
Expenditure—				
Warren Taylor, contract.....	10,320 00			
C. H. Gallant, services.....	408 00	13,698 69		
G. E. McLaughlin do.....	219 69			
Printing.....	125 00			
Carried forward.....	48,698 69	11,072 69	2,626 00	32,326 45

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expend- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	.....	.....	16,372 24	32,326 45	
Shippegan— Amount of Appropriation.....		3,000 00			
Expenditure—					
Stone.....	812 25				
Lumber.....	194 39				
Hardware.....	6 50				
Piles.....	122 60				
Brush.....	465 65				
Rope.....	11 83				
Hire of clocks.....	14 00				
Sundries.....	74 12				
Pay-list.....	1,248 95				
River Tobique and River St. John above Grand Falls— Amount of Appropriation.....		2,000 00	2,850 29	49 71	
Expenditure—					
Hardware.....	14 42				
Provisions.....	167 99				
Hire of scow.....	23 00				
Pay-list.....	1,524 35				
G. A. Brown, salary.....	160 00				
Travelling expenses.....	23 49				
Timber.....	37 00				
Powder, fuse and steel.....	33 15				
Stationery.....	16 60				
			2,000 00		

River St. John, River des Chutes, to Bear Island—

Amount of Appropriation					2,000 00		
Expenditure—							
Hardware	86 63						
Lumber	6 04						
Provisions	208 17						
Oats	13 60						
Hire of scow	15 00						
Coal	0 85						
Sundries	27 54						
Pay-list	1,508 00						
Stationery	2 07						
Travelling expenses	72 10						
					2,000 00		
St. Andrews—							
Amount of Appropriation					2,000 00		
Expenditure—							
Advertising	52 44						
Printing	20 08						
							1,927 48
Quaco—							
Amount of Appropriation					15,000 00		
Expenditure—							
D. W. Clark & Son, contract	1,800 00						
Advertising	138 61						
Printing	30 07						
							1,968 68
Cocaigne—							
Amount of Appropriation					5,000 00		
Expenditure—							
J. E. Boyd, services and disbursements	409 64						
G. E. McLaughlin do	242 09						
E. G. Milhidge do	216 60						
G. A. Brown, travelling expenses	33 10						
Advertising	30 06						
Printing	10 27						
							941 76
4,058 24							
Richibucto—							
Amount of Appropriation					1,000 00		
Expenditure—							
Hire of scow	48 00						
Hardware	7 86						
Brush	9 60						
Ballast	68 95						
Lumber	8 25						
Pay-list	756 89						
Travelling expenses	100 45						
							1,000 00
27,305 49							
51,393 20							
Carried forward					78,698 69		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued,

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward			78,698 69	27,305 49	51,393 20	
Madawaska River—			1,000 00			
Amount of Appropriation						
Expenditure—						
Pay-list	518 75					
Travelling expenses	60 00					
Timber	21 25					
Sundry payments—Pay-lists		600 00				
.....		399 66		999 66	0 34	
Campobello Breakwater—						
Supplementary Vote to refund amount expended by James Brown			208 44			
Expenditure—						
Paid James Brown				207 11	1 33	
Totals			79,907 13	28,512 26	51,394 87	

RECAPITULATION.

St. John Harbor, Negro Point Breakwater			35,000 00	5,299 55	29,700 45
Pointe du Chêne	<i>a</i>		13,698 69	11,072 69	2,626 00
Shippegan	<i>a</i>		3,000 00	2,850 29	49 71
River Tobique and River St. John, above Grand Falls			2,000 00	2,000 00	
River St. John, River des Chutes, to Bear Island			2,000 00	2,000 00	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, MARITIME PROVINCES GENERALLY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Balance brought from 1880-81.....	752	83				
Less—Amount lapsed 30th September	380	26				
Amount of Appropriation				372 57		
				10,000 00		
Expenditure—						
Oromocto dam.....	1,114	58				
St. John River.....	250	00				
Madawaska River	37	40				
Malpeque Breakwater.....	43	00				
Meteghan River.....	2,000	00				
Port Hood.....	1,000	00				
Clifton.....	200	00				
Porter's Lake.....	200	00				
Trout Cove.....	500	00				
New London, P. E. I.....	500	00				
Digby, N. S.....	700	00				
Yarmouth Bar.....	1,700	00				
Parrsboro' or Partridge Island River.....	49	00				
Maintenance of local offices.....	163	51				
J. E. Boyd, services	499	98				
J. B. Heggan do	252	25				
Printing.....	218	97				
Advertising	5	18				
				9,433 87		
Sundry payments—						
Express and cartage	5	50				

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated,	More than Estimated.
					\$ cts.	\$ cts.
New Carlisle—						
(Sum granted by the Municipality, \$1,000.)						
Balance brought from 1880-81.....	\$	cts.				
Amount of Appropriation.....			4,000 00			
Expenditure—						
Pay-lists.....	4,085	81				
Hardware.....	1	00				
Travelling expenses.....	33	39		4,130 20		a 120 20
Cardeton—						
(Sum granted by the Municipality, \$2,500.)						
Balance brought from 1881-82.....	1,382	09				
Amount of Appropriation.....	1,000	00				
Expenditure—						
Joseph Rosa, for disbursements.....	2,243	84	2,362 09			
Chimic & Beaudet, hardware.....	92	21				
Isle aux Coudres—						
(Sum granted by the Municipality, \$4,000.)						
Balance brought from 1880-81.....	2,316	50		2,336 05	26 04	
Less amount lapsed 30th September.....	282	00				
Amount of Appropriation.....						
Expenditure—						
Tenaud, Dufort & Alie, contract.....			3,534 50			
			1,500 00			
	2,000	00				

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward	11,674	78	39,376	34	1,563	65
Etang du Nord— <i>Concluded.</i>						
Sundry payments—						
Board.....	28	00				
Telegrams.....	4	74				
Engineer.....	40	00				
Rivière Ouëlle—						
Amount of Appropriation.....						
Expenditure—						
King Bros., timber.....	438	60				
A. Levesque do.....	154	01				
O. Beaubien & Co., timber.....	485	57				
Beaudet & Chénic, hardware.....	11	85				
Sundry Payments—						
Pay-list.....	867	75				
Salaries.....	198	12				
Hardware.....	114	87				
Timber.....	197	80				
Rent.....	9	00				
Freight.....	13	20				
Sundry services.....	9	00				
					2,499	77
Trois Pistoles—						
Amount of Appropriation.....						
Expenditure—Thos. P. Pelletier, timber and hardware.....	2,270	91	3,500	00		
Sundry Payments—Pay-lists.....	1,229	09				
						3,500 00

Rivière du Loup (en bas)— Amount of Appropriation.....				4,000 00		
Expenditure—						
St Lawrence Steam Navigation Co., sheds.....	360 00					
Pelletier & Fils, timber.....	77 60					
Sundry Payments—Pay-lists.....	3,562 40				4,000 00	
Isle aux Grues—						
Amount of Appropriation.....				4,500 00		
Expenditure—						
Langlois & Aikman, contract.....	2,250 00					
Printing.....	10 78					
Advertising.....	189 20					
Sundry payments—						
Translations.....	8 00					
Board.....	45 00					
Travelling.....	33 20					
Services of Engineer.....	100 00					
					2,638 18	1,863 82
Tadousac, Fish-Hatching Dams—						
Amount of Appropriation.....				2,500 00		
Sundry payments—						
Labor.....	2,440 00					
Travelling expenses.....	38 00					
Hardware.....	18 00					
					2,496 00	4 00
River Saguenay, improvement of channel below Chicoutimi—						
Expenditure—						
Labor.....	4,910 78					
Travelling expenses.....	40 00					
Rope.....	116 64					
						67 42
River Saguenay, enlargement of La Grand Décharge from Lake St. John—						
Expenditure—						
Hamilton Powder Co., magneto-battery, &c.....	63 50					
Beaudet & Chinic, hardware.....	401 19					
N el & Blouin, rope, blocks, &c.....	253 12					
Jacques Marcotte, 4 double winches.....	152 00					
Sundry payments—						
Labor.....	2,970 25					
Travelling expenses.....	28 00					
Salaries.....	62 00					
Board.....	4 50					
Postage.....	0 24					
Teaming.....	10 00					
					3,944 80	55 20
Carried forward.....				65,376 34	58,489 69	7,074 27
						187 42

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Fiscal Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	[—]	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....						
Bate St. Paul (Local Authorities furnishing \$2,000)— Amount of Appropriation.....			65,376 34	58,489 69	7,074 27	187 62
Expenditure—						
Ovide Boily, timber	201 74					
Maxime Simard, timber	175 20					
Joseph Cimon do	144 19					
Ananias Renaud do	127 90					
Elzéar Simard do	73 30					
Sundry payments—						
Labor	2,498 13					
Timber	1,441 04					
Travelling expenses	81 20					
				4,742 70	1,257 30	
Les Ecureuils—						
Amount of Appropriation			1,500 00			
Expenditure—						
A. C. Reaume, timber	859 10					
Chinic & Beaudet, hardware	82 36					
Sundry payments—						
Pay-lists	355 52					
Travelling expenses	37 30					
Lumber	70 25					
Freight and disbursements	27 10					
				1,431 63	68 37	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus of deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	.....	.....	101,876 34	70,048 04	32,015 92	187 62
River Yamaska—			15,000 00			
Amount of Appropriation .....	.....	.....		
Expenditure—						
Brecken, Gaherty & Davis, contract.....	4,050 00					
Advertising.....	398 19					
Printing.....	40 12					
Stationery.....	98 32					
Sundry payments—						
Travelling expenses.....	593 50					
Salary of Engineers.....	659 50					
Pay-lists.....	678 14					
Lumber.....	10 00					
Furniture.....	8 80					
Hardware.....	11 88					
Board.....	42 00					
Freight and cartage.....	26 50					
Repairs, &c.....	391 07					
	.....	.....	.....	7,008 02	7,991 98	
Ste. Famille, to complete work in progress—						
Amount of Appropriation.....	.....	.....	5,000 00			
Expenditure—						
R. R. Dobell & Co., timber.....	433 68					
J. H. Chalouet, timber.....	1,800 26					
Beaudet & Chénier, hardware.....	67 05					
Nicholas Trepanier, stone.....	117 00					

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	9,161	68	134,376	34	41,858	04
General Repairs and Improvements, Harbors and Rivers, Quebec— <i>Concluded.</i>						
Sundry payments— <i>Concluded.</i>						
Freight	47	33				
Board	77	50				
Painting	4	00				
Services and disbursements	709	49				
Bagotville Pier—				10,000		
Balance from 188-81.....			2,000	00		
Expenditure for labor						
Cap & L'Aligle—				2,000		
Balance from 1880-81.....						
LESS—Amount lapsed 30th September.....			1,346	75		
			53	75		
Expenditure—Tremblay, Savard & Alie, contract	1,200	00	1,293	00		
Sundry Payments—						
Inspector	63	00				
Travelling	7	50				
Fr ight	22	50				
				1,293	00	
			137,669	34	41,858	04
				95,998	92	187 62

RECAPITULATION.

New Carlisle.....	a	.....	4,000 00	4,128 20	.....	120 20
Carleton.....		.....	2,362 09	2,336 05	26 04	
Isle aux Coudres.....	c	.....	3,634 50	2,034 50	1,500 00	
Grosse Isle.....		.....	3,094 86	3,081 64	13 22	
Anse St. Jean.....		.....	1,050 00	1,034 50	15 50	
St. Lawrence, removal of chains and anchors.....		.....	10,000 00	9,991 11	8 89	
Etang du Nord.....	c	.....	15,334 89	11,747 52	3,587 37	
Rivière Ouelle.....		.....	2,500 00	2,499 77	0 23	
Trois Pistoles.....		.....	3,500 00	3,500 00		
Rivière du Loup (<i>en bas</i>).....		.....	4,000 00	4,000 00		
Isle aux Grues.....	c	.....	4,560 00	2,636 18	1,863 82	
Tadoussac, fish dams.....		.....	2,500 00	2,496 00	4 00	
River Saguenay, improvement of channel below Chicoutimi, do enlargement of La Grand Décharge from Lake St. John.....	a	.....	5,000 00	5,067 42	.....	67 42
Baie St. Paul.....		.....	4,000 00	3,944 80	55 20	
Les Ecureuils.....	c	.....	6,000 00	4,742 70	1,257 30	
Y-machiche.....	b	.....	1,500 00	1,431 63	68 37	
Rivière Nicolet.....	c	.....	3,000 00	.....	3,000 00	
Rivière Richelieu.....	c	.....	15,000 00	594 52	14,405 48	
River St. Lawrence, improvement of channel, Montreal and Lake St. Francis.....	c	.....	2,000 00	799 20	1,200 80	
River Ottawa, improvements between Bristol and Portage du Fort.....	c	.....	5,000 00	3,691 30	1,308 70	
River Yamaska.....	c	.....	4,000 00	299 00	3,701 00	
St. Famille.....	c	.....	15,000 00	7,008 02	7,991 98	
Perce Breakwater.....		.....	5,000 00	4,999 78	0 22	
Berthier (<i>en haut</i>).....	c	.....	500 00	499 43	0 57	
General repairs and improvements, Harbors and Rivers, Quebec.....	c	.....	2,000 00	159 65	1,849 35	
Bagotville Pier.....		.....	10,000 00	10,000 00		
Cap à l'Aigle.....		.....	2,000 00	2,000 00		
		.....	1,293 00	1,293 00		
		.....	137,669 34	95,998 92	41,858 04	187 62

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

- a. Required to complete the works undertaken.
- b. Not required.
- c. Carried forward, 1882-83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Cobourg Harbor—						
Balance from 1880-81.....	8,193	91				
Less—Amount lapsed 30th September.....	2,481	18				
Amount of Appropriation.....			5,717	76		
Expenditure—			10,000	00		
John Harvey, contract.....	4,850	00				
A. G. McDonald, timber.....	167	40				
Printing.....	15	40				
Advertising.....	200	16				
Sundry payments—						
Labor.....	2,231	62				
Services of Inspector.....	483	00				
Hardware.....	14	25				
Rent.....	39	00				
Board.....	46	50				
Sundries.....	23	37				
A. Hall, stone.....	115	50				
E. Leonard, stone.....	165	00				
					8,291	20
						7,426 56
Rondeau Harbor—						
Amount of Appropriation.....			8,000	00		
Expenditure—						
F. B. McNamee, contract.....	6,000	00				
J. McMichael, Inspector.....	330	00				

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward	10,813 58	.....	73,529 20	56,378 25	9,752 08	10,442 57
Toronto Harbor— <i>Concluded.</i>						
Sundry Payments—						
Travelling expenses	304 25					
Pay-lists	1,649 51					
Services and disbursements	1,438 15					
Superintendent	75 00					
	.....	.....	.....	14,280 49	3,530 95	
Port Albert—						
Amount of Appropriation .....	.....	.....	1,000 00			
Expenditure						
Wm. Lee, coal	126 86					
Sundry Payments—						
Hardware	38 23					
Timber	77 25					
Provisions	75 06					
Brush	3 00					
Rope	20 20					
Pay-list	699 75					
	.....	.....	.....	1,040 35	.....	40 35
River Ottawa—Removal of reef below Suspension Bridge—						
Amount of Appropriation .....	.....	.....	5,000 00			
Expenditure—						
Perley & Pattee, timber	204 80					
J. R. Booth do	146 81					
R. Mason do	120 40					

T. Birkett, hardware.....	461 07				
Advertising.....	5 60				
Sundry Payments—					
Pay-list.....	3,617 79				
Teaming.....	16 50				
Repairs.....	82 34				
Hardware.....	190 45				
Lumber.....	87 43				
		4,933 19			66 81
Portsmouth Harbor—					
Amount of Appropriation— (Locality furnishing \$1,500.)					
Expenditure—					
C. Daly, dredging.....	3,250 00		3,500 00		
Sundry payments—					
Travelling.....	19 40				
Inspector.....	121 00				
		3,390 40			109 60
Belleville—					
Amount of Appropriation.....					
Expenditure—					
A. E. Munson, dredging..	4,408 00				
Francis Iark, Inspector ..	110 50				
Sundry payments—					
Travelling.....	40 70				
Services and disbursements.....	390 43				
		4,949 63			50 37
Goderich—					
Amount of Appropriation.....					
Expenditure—					
Wm. Lee, wood.....	402 59				
W. Craig, meals.....	115 08				
A. Kirkbride, repairing dipper.....	176 46				
Printing.....	44 69				
Advertising.....	137 22				
Sundry payments—					
Pay-lists.....	901 39				
Provisions.....	195 11				
Repairs.....	65 47				
Freight.....	13 32				
Paid for extinguishing fire	10 00				
Oakum.....	12 90				
Sundries.....	13 97				
Inspection.....	85 00				
Dredging.....	213 86				
		2,387 06			5,612 94
Carried forward.....		87,359 37	96,029 20	19,152 75	10,482 92

Appropriation Accounts for Fiscal Year ended 30th June, 1882.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	.....	.....	96,029 20	87,359 37	19,152 75	10,482 92
Southampton—						
Amount of Appropriation.....	.....	.....	2,500 00	.....	
Expenditure—						
A. Lindsay, lumber.....	1,209	73				
Printing.....	6	13				
Sundry payments—						
Pay-lists.....	1,119	13				
Foreman.....	125	00				
Rope.....	19	01				
Hardware.....	21	00				
.....	.....	.....	.....	2,500 00		
Neebish Rapids—						
Amount of Appropriation.....	.....	.....	2,000 00	.....	
Sundry payments—						
Pay-lists.....	.....	.....	.....	500 00	1,500 00	
Port Elgin—						
Amount of Appropriation.....	.....	.....	10,030 00	.....	
Expenditure—						
Surton & McKnight, contract.....	1,760	00				
Printing.....	6	99				
Advertising.....	274	44				
Sundry payments—						
Travelling expenses.....	215	79				
Pay-list.....	637	64				
Sundry disbursements.....	160	34				
Hardware.....	14	35				

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			134,529 20	102,851 08	42,161 04	10,482 92
General repairs, Harbors, &c.—						
Balance from 1880-81.....			1,476 44			
Less—Amount lapsed 30th September.....			857 26			
			619 18			
Amount of Appropriation.....			6,000 00			
Expenditure—						
Geo. Corbett, hardware.....	212 75					
A. Thompson, repairs.....	10 00					
P. Larkin, services of tug.....	100 00					
Stationery.....	1,131 18					
Printing.....	141 54					
Sundry payments—						
Printing.....	9 00					
Travelling expenses.....	446 23					
Hardware.....	96 05					
Telegrams.....	124 08					
Freight.....	0 25					
Services of Engineer.....	60 00					
Pay-lists and sundries.....	68 10					
Extra Clerks and copying.....	3,773 65					
Extra Messengers.....	310 00					
Services of Draughtsmen.....	198 50					
				6,681 33		62 15

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, MANITOBA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Red River, amount of Appropriation.....Nil.						
Expenditure.....			7,000 00		7,000 00	
Fairford and Partridge Crop River.....			4,000 00			
Expenditure, Thos. Guerin, pay lists, &c.....	3,900	77				
Sundry payments, services.....	50	66		3,951 43	48 57	
General Repairs and Improvements—						
Balance from 1880-81.....			981 00			
Less amount lapsed 30th September.....			981 00			
Amount of Appropriation.....			1,000 00			
Expenditure, J. P. M. Lecourt, travelling.....	160	00				
Sundry payments, telegrams.....	223	39		383 39	616 61	
			12,000 00	4,334 82	7,665 18	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NORTH-WEST TERRITORIES, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Saskatchewan River .....	.....	.....	20,000 00	.....	.....	.....
Expenditure—						
Thos Guerin, salary	432 00					
do rent	20 85					
do cleaning office	2 00					
do travelling	32 50					
Printing	69 63			714 48	19,285 52	
Sundry payments, services	97 50			714 48	19,285 52	
			20,000 00			

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, GENERALLY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Amount of Appropriation.....			\$ 6,000 00			
Expenditure—						
Stationery	358	64				
Travelling expenses	182	76				
Draughtsmen plans	146	00				
Express charges	1	85				
Snow shoes	9	20				
Instruments	2	90				
Hardware	15	00				
Freight	7	46				
Extra Messengers	117	50				
Copying	5,242	04				
				6,083 35		83 35
			6,000 00	6,083 35		83 35

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Nova Scotia.....	62,172 11	46,637 45	15,534 66	
Prince Edward Island	45,823 53	21,181 40	24,642 13	
New Brunswick	79,907 13	28,512 26	51,394 87	
Harbors and Rivers Generally, Maritime Provinces.	10,372 57	9,806 44	566 13	
Quebec	137,669 34	95,998 92	41,670 42	
Ontario	146,332 16	114,716 19	31,615 97	
Manitoba.....	12,000 00	4,334 82	7,665 18	
North-West Territories.....	20,000 00	714 48	19,285 52	
British Columbia.....	9,000 00	3,283 55	5,716 45	
Harbors and Rivers Generally.....	6,000 00	6,083 35	.....	83 35
	529,276 84	331,268 86	198,007 98	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
New Dredging Plant—						
Amount of Appropriation.....			14,200 00			
Expenditure—						
John Date, set of apparatus, each for dredges "Canada" and "St. Lawrence,"						
D. & A. Campbell, contract for scows.....	965	50				
J. R. Arnoldi, travelling expenses.....	2,000	00				
	280	00		3,236 50	10,963	50
Dredge Vessels, repairs—						
Amount of Appropriation.....	22,000	00				
Supplementary Vote.....	9,000	00	31,000 00			
Expenditure—						
Gratton & Allard, cabin on "Nipissing,"	425	00				
do repairs on "Queen of Canada,"	266	00				
Askwith & Neville, cabin for tug "Denis,"	212	00				
Calvin & Son, timber.....	868	49				
Perley & Fattée, timber.....	466	17				
E. D'Amour, hardware.....	108	93				
Seegmiller & Co., hardware.....	316	13				
C. Crabb, hardware	165	03				
Crystal & Black, repairing boiler.....	255	00				
George Graham, repairs to dredge "Challenge,"	2,444	00				
Isaac J. Olive, contract, new hull, "New Dominion,"	3,150	00				
John Date, weights for diving apparatus.....	30	00				
J. R. Arnoldi, travelling expenses.....	16	21				
Expenditure by McCordock & Sealey—						
On account of dredge "St. Lawrence,"	3,766	73				
do "Cape Breton,"	2,267	40				

do "Geo. McKenzie."	1,611 07				
do "Canada."	3,442 68				
do "New Dominion."	910 53				
do "Prince Edward."	1,000 46				
do	101 78				
Advertising.....	2,113 65				
Expenditure by Hon. Mr. Trutch, British Columbia					
Sundry payments—					
Pay-list of staff.....	468 85				
Freight.....	14 15				
Repairing pump.....	40 67				
Hose.....	17 50				
Housing drum.....	78 48				
				24,556 91	6,443 09
Dredging, Nova Scotia, Prince Edward Island and New Brunswick—					
Amount of Appropriation.....			42,000 00		
Expenditure—					
Harrison & Burbridge, legal services.....		223 93			
W. H. Tuck do		318 50			
A. A. Stockton do		185 50			
Expenditure by McCordock & Seely—					
On account dredge "New Dominion"	5,642 75				
do "St. Lawrence"	9,631 99				
do "Canada"	6,092 18				
do "Cape Breton"	6,689 39				
do "Prince Edward"	7,890 19				
do "Geo. McKenzie"	2,217 66				
On account Office Staff.....	2,832 00				
do Windsor, N.S., towing.....	150 00				
		41,146 16			
Sundry Payments—					
Printing.....	8 00				
Legal services.....	25 00				
		33 00			
				41,907 09	92 91
Dredging, Quebec—					
Amount of balance from 1880-81.....					
do Appropriation.....					
		3,440 23			
		20,000 00			
			23,440 23		
Expenditure—					
Hickler & Co., service of dredge.....	952 00				
John Heney do	795 00				
W. J. Pope & Co. do	2,015 35				
H. J. Beemer do	375 00				
Laprairie Navigation Co., towing.....	110 00				
J. Simpson, wintering scows and dredges.....	225 00				
F. Glenow, coal.....	147 66				
G. R. Prowse, plumbing.....	28 29				
Carried forward.....	4,648 30		110,640 23	69,700 50	17,495 50

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	4,648	30	110,640	23	17,499	50
Dredging, Quebec— <i>Concluded.</i>						
Expenditure— <i>Concluded.</i>						
Wm. Howe, painting.....	805	37				
Frothingham & Workman, hardware.....	81	70				
Geo. Brush, hardware.....	20	07				
J. R. Esmonde do.....	90	67				
E. D'Amour do.....	47	79				
Geo. Bailey do.....	79	98				
Thos. Birkett do.....	446	13				
Painting.....	7	06				
J. R. Arnoldi, travelling expenses.....	852	19				
do salary.....	370	00				
Sundry Payments—						
Pay-lists.....	8,115	98				
Freight.....	171	05				
Hardware.....	153	16				
Timber.....	81	57				
Coal and wood.....	280	14				
Towing.....	187	10				
Grease, oil, &c.....	188	32				
Travelling.....	236	58				
Disbursements.....	1,197	55				
					18,030	71
Dredging—Ontario—						
Amount of Balance from 1880-81.....			259	31		
					5,409	52

do	Appropriation	12,000 00	12,259 31		
Expenditure—					
James Murray, dredging	6,064 50				
C. Daly do	1,040 00				
A. E. Munson do	468 00				
Odette & Wherry, towing	445 00				
Geo. Marks & Co., wood	164 55				
A. McKinnon, meals	125 55				
J. R. Arnold, travelling	135 83				
do salary	390 00				
Sundry payments—					
Pay-list	1,008 77				
Travelling	160 89				
Fuel	20 00				
Services of Inspector	139 85				
Towing	73 00				
Engineer and Caretaker	304 33				
Clerk of Works	12 00				
Disbursements	237 83				
				10,730 10	1,529 21
Dredging—British Columbia—					
Balance from 1880-81	2,454 72				
Less amount lapsed 30th September	2,294 72				
		160 00			
Amount of Appropriation		7,500 00	7,660 00		
Expenditure—					
Steamer "Sir J. Douglas," towing	190 37				
Hon. J. W. Trutch's cheques	8,151 17				
				8,341 54	681 54
Dredging, Generally—					
Balance from 1880-81	5,000 00				
Less amount lapsed 30th September	4,223 26				
		776 74			
Amount of Appropriation		5,000 00	5,776 74		
Expenditure—					
Odette & Wherry, towing	418 00				
W. F. MacCoy, legal services	494 26				
A. A. Stockton do	303 55				
Printing	87 51				
Disbursements, local officers	98 11				
Expenditure by McCordock & Seely	2,852 12				
Carried forward	4,253 55				
				106,802 85	24,438 23
				136,336 28	681 54

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	4,253 55	.....	136,336 28	106,802 85	24,438 23	681 54
Dredging, Generally <i>o eluded</i> .						
Sundry payments—						
Pay- <i>li</i> t	267 78					
Hardware,	9 09					
Repairs,	73 52					
Sundry disbursements	20 35					
Draughtsmen,	259 00					
	4,883 29					
	15 80					
L <i>s</i> — Refund .....	.....	.....	.....	4,867 49	909 25	
			136,336 28	111,670 34	25,347 48	681 54

I certify that this account has been examined under my directions, and is correct.

Examined,
J. H. P. GIBSON,

J. L. McDOUGALL,
Auditor-General

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued
PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Slides and Booms, generally—						
Amount of Appropriation.....	14,550	00				
Supplementary Vote, being compensation to Patrick McHale for damage to his land by the erection of a dam near the head of the Chats Slides,						
Ottawa River.....	435	00				
Expenditure—			14,985	00		
St. Maurice Works—						
L. E. Gervais, labor, &c.....	1,702	26				
Advertising	132	11				
Printing.....	9	81				
Trent Works—						
Pay-list.....			1,844	18		
Saguenay River Works—			645	10		
Pay-list.....			682	40		
St. Maurice River Works—						
Advertising.....			40	90		
Slides, generally—						
Pay-lists.....			1,736	10		
Ottawa River Works—						
Patrick McHale, damage to land.....			435	00		
Madawaska River Works—						
Wm. McKay, for timber.....			4,317	81		
					9,701	49
			14,985	00	5,283	51
					9,701	49
					5,283	51

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of ROADS AND BRIDGES, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Union Suspension Bridge, Ottawa, &c.—						
Amount of Appropriation.....	.....	4,000 00				
Supplementary Vote.....	.....	1,000 00	5,000 00			
Expenditure—						
George Crain, contract in full.....	4,890 00					
Advertising.....	22 80					
Metapedia Road—				4,912 80	87 20	
Supplementary Vote, to pay D. Fraser in full and final settlement of his claim (revote).....	.....		233 80			
Expenditure—						
D. A. Fraser, in full of all claims for keeping road in repair, 1st November, 1876, to 31st May, 1876.....	.....			223 80	10 00	
			5,233 80	5,136 60	97 20	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Land and Cable Telegraph Lines for the Sea Coasts and Islands of the Lower Rivers and Gulf of St. Lawrence and the Maritime Provinces, viz.:— Extension of the Coast Telegraph System of the Lower Rivers and Gulf of St. Lawrence, from Baie St. Paul to Bersimis, and branch to Chicoutimi— Amount of Appropriation..... Supplementary Vote to complete lines to Mille Vache and Maritime Provinces.	10,000 00 4,510 00	.....	14,510 00			
Expenditure— Frs. Gauthier, distributing poles..... J. U. Gregory, disbursements..... Indian Rubber Company, cables.....	621 46 69 32 834 70					
Sundry payments— Services..... Travelling expenses..... The Great North-Western Telegraph Co., construction of line..... do instruments.....	46 00 12 25 9,465 80 627 30			11,676 83	2,833 17	
New Submarine Cable Route between Vancouver Island and Mainland, <i>via</i> Nanaimo and Point Grey— Amount of Appropriation.....			4,800 00			
Expenditure— Services of steamer "Sir James Douglas."..... Disbursements by Hon. J. W. Trutch.....	1,500 00 3,209 51			4,709 51	90 49	
Carried forward.....	4,709 51		19,310 00	16,386 34	2,923 66	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	4,709	51	19,310	00	2,923	66
Semaphores to connect the Line of Telegraph between Canso and Halifax, east coast of Nova Scotia, with the islands off that coast— Amount of Appropriation.....			12,500	00		
Expenditure—						
T. Robinson, semaphores.....	2,702	19				
B. Batson, semaphores.....	900	00				
D. Shaw, freight on semaphores.....	223	75				
F. N. Gisborne, travelling expenses.....	200	00				
Advertising.....	18	90				
Sundry payments—						
Plan of semaphores.....	20	00				
Making do.....	75	50				
Freight.....	1	13				
Telegraph instructor.....	41	15				
Colored drawings.....	90	00				
Washers.....	8	61				
Translating specifications.....	5	00				
Travelling expenses.....	200	00				
Telegraph Line to connect the Lighthouse at Port aux Basques with the Light- house and Telegraph Station at Cape Ray, Newfoundland— Amount of Appropriation.....			1,750	00		
Unexpended.....					1,750	00
Laying Cable across Strait of San Juan de Fuca, from Beechy Bay, Vancouver Island, to Crescent Bay.....			2,500	00		
Amount unexpended.....					2,500	00

Telegraph and Signal Service generally—					
Amount of Appropriation				7,500 00	
Supplementary Vote					
Expenditure—					
J. Frame, for instruments.....				291 54	
J. Stevenson, signal flags.....				33 58	
India Rubber Co., batteries				186 64	
J. R. Atchison, construction of loop line.				536 78	
J. U. Gregory, disbursements				1,249 65	
do for services				150 00	
Printing.....				185 83	
Joseph Faulen, salary				116 67	
F. N. Gisborne, salary				729 20	
Sundry payments—					
Superintendent, Draughtsmen, &c.....				893 32	
Telegrams				255 49	
Travelling.....				126 50	
Removing office.....				13 75	
Making stamp and engraving				19 00	
Telescope, &c.				76 30	
Chemicals				42 03	
Repairing flagstaff				3 00	
Code lists.....				5 00	
Freight.....				33 91	
Printing.....				3 25	
Extra Clerk				80 00	
Sundry disbursements				272 72	
Spotiswoode & Co., code lists				23 36	
The Great North-Western Telegraph Co., fishery bulletins.				1,500 00	
D. Davidson, funnel and flag sheets				22 88	
Reynolds & Son, telescopes				281 29	
Stationery				122 58	
				7,254 27	
				28,126 84	
				43,560 00	
				245 73	
				15,433 16	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, TELEGRAPHS, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

RECAPITULATION.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
Dredging—						
New Dredging Plant.....	a	.....	14,200 00	3,236 50	10,963 50	
Dredge Vessels, repairs.....	a	.....	31,000 00	24,556 91	6,443 09	
Nova Scotia						
Prince Edward Island }			42,000 00	41,907 09	92 91	
New Brunswick						
Quebec.....	a	.....	23,440 23	18,030 71	5,409 52	
Ontario.....	a	.....	12,259 31	10,730 10	1,529 21	
British Columbia.....	b	.....	7,680 00	8,341 54	.....	681 54
Generally.....	c	.....	5,776 74	4,867 49	909 25	
			136,336 28	111,670 34	24,665 94	
SLIDES AND BOOMS, GENERALLY.....	a	.....	14,985 00	9,701 49	5,283 51	
ROADS AND BRIDGES.....	c	.....	5,233 80	5,136 60	97 20	
TELEGRAPHS—						
Telegraph extension, Baie St. Paul to Bersimis and Chicoutimi.....	a	.....	14,510 00	11,676 83	2,833 17	
British Columbia Submarine Cable, Vancouver and Mainland.....	c	.....	4,800 00	4,709 51	90 49	

Semaphores, Maritime Provinces.....	a	.....	.....	.....	12,500 00	4,486 23	8,013 77
Telegraph to connect Port aux Basques and Cape Ray.....	c	.....	.....	.....	1,750 00	.....	1,750 00
Laying Cable across Strait of San Juan.....	c	.....	.....	.....	2,500 00	.....	2,500 00
Telegraph and Signal Service, generally.....	c	.....	.....	.....	7,500 00	7,254 27	245 73
					43,560 00	28,126 84	15,433 16

I certify that this account has been examined under my directions and is correct.

Examined,

J. H. P. GIBSON,

J. L. McDOUGALL,
Auditor-General.

a. Amount carried forward to 1882-83.

b. Amount appropriated insufficient to cover expenses

c. Not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Continued

ACCOUNT of sums expended, compared with the sums granted, on account of MISCELLANEOUS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Miscellaneous Works not otherwise provided for—						
Balance brought from 1880-81.....	1,936	55				
Less—Amount lapsed 30th September.....	192	21				
Amount of Appropriation.....			1,744	34		
			10,000	00		
Expenditure—			11,744	34		
T. E. Normand, contract.....	3,300	00				
A. Reaume, timber.....	302	70				
J. Soulière, jun, moving boulders.....	179	18				
T. Guérin, salary and disbursements.....	301	75				
J. McG. Koney, repairing on bridge.....	400	00				
Pay-list.....	200	00				
Sundry payments—						
Hardware.....	40	32				
Travelling expenses.....	13	50				
Making plans.....	50	00				
Inspector.....	145	00				
Legal services.....	50	00				
Sundry disbursements.....	750	00				
Pay-lists.....	4,387	79				
				10,120	24	1,624
						10
Surveys and Inspections—						
Balance from 1880-81.....	771	05				
Amount of Appropriation.....	25,000	00				
Supplementary vote.....	1,500	00	27,271	05		

Expenditure—

National Manufacturing Co., tents	294 60
H. F. Perley, theodolite.....	180 00
Hearn & Harrison, instruments	173 75
Roger & Chernoviz, books	118 68
J. McIntosh, hardware.....	718 38
E. G. Laverdure, hardware	15 90
Quebec and Lévis Towing Co., services of steamer	2,150 00
Thomas Guerin, disbursements.....	2,169 89
E. P. Bender, travelling expenses.....	153 00
R. Steckel	122 59
Richard & Larose, blankets	45 80
J. Charette, labor.....	103 33
C. Davreau, printing	110 00
C. F. Roy, Engineer	345 00
J. E. Boyd, travelling expenses.....	18 00
F. C. Gamble, disbursements.....	40 00
J. W. Trutch	781 89
Printing.....	64 57
Stationery	641 76
Sundry payments—	
Travelling expenses	2,336 80
Engineers and draughtsmen.....	2,193 15
Pay-lists.....	9,851 57
Hardware.....	343 41
Rent.....	222 19
Provisions	342 28
Sundry disbursements	3,463 81

Arbitrations and Awards—

Balance from 1880-81.....	837 69	27,060 09	210 96
Less—Lapsed 30th September....	337 69		

Amount of Appropriation

Expenditure—

James Cowan, services as Arbitrator.....	1,000 00	5,500 00	
Hon. J. Buchanan	1,000 00		
do	200 00		
Chas. Thibault, services as Secretary	1,200 01		
B. L. Doyle, legal services	397 12		
J. N. Ritchie	100 00		
do	4 38		
Sundry payments—Telegrams			

Fort Dufferin, Negro Point, N.B.—

Amount of Appropriation	3,901 51	1,538 49	
Expenditure—Advertising	48 38	4,951 61	
Carried forward.....	41,130 22	49,515 39	8,385 16

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—Concluded.

ACCOUNT of sums expended, compared with the sums granted, on account of MISCELLANEOUS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	.....	.....	49,515 39	41,130 22	8,385 16	
	35,682 00					
	1,000 00		36,682 00			
	1,908 00					
J. Waddell, contract.....	1,500 00					
A. Rousseau do	3,391 23					
Henry Hatch do	2,420 00					
N. Piton do	4,418 79					
Carrier, Lane & Co., hardware.....	36 11					
J. Muckleston & Co. do	53 85					
R. M. Horsey do	20 65					
W. M. Dreunan do	234 15					
W. Allan, plumbing.....	306 41					
J. G. Baston do	274 47					
B. Leonard, painting.....	130 53					
T. McMathon do	57 74					
W. McRossie, timber	195 83					
W. B. & S. Anglin, timber.....	498 00					
M. Martin, fencing.....	1,539 28					
G. Newlands & Son, repairs.....	182 00					
Sam Jenkins do	506 00					
John McMahon do	1,681 00					
Thos. Overend do	1,474 03					
Grant & Golly do						
Military Works and Buildings, repairs, improvements and construction of—						
Amount of Appropriation						
Supplementary vote to cover balance of contract for machinery for Cartridge						
Factory.....						

Power & Son, labor.....	678 02			
Alphonse Raza, Architect.....	221 25			
Jos. Mathieu, furniture.....	356 55			
Travelling expenses.....	27 25			
Printing.....	5 80			
Advertising.....	26 40			
Sundry payments.....	1,120 87			
			23,262 21	13,419 79
			64,392 43	21,804 96

RECAPITULATION.

Miscellaneous Works not otherwise provided for.....				
Surveys and Inspections.....	a		11,744 34	1,624 10
Arbitrations and Awards.....	c		27,271 05	210 96
Fort Dufferin, Negro Point, N.B.....	c		5,000 00	1,098 49
Military Works and Buildings.....	a		5,000 00	4,951 62
			36,682 00	13,419 79
			85,697 39	21,304 96

I certify that this account has been examined under my directions and is correct.

Examined.

J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

a. Carried forward 1882-83.
c. Not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—EXPENDITURE.

LIST of payments for ADVERTISING on account of Department of Public Works.

	\$	cts.		\$	cts.
Aylmer Times.....	84	87	Brought forward.....	1,760	61
Arnprior Chronicle.....	10	60	Legal News.....	7	20
Albert Maple Leaf.....	17	88	London Free Press.....	18	70
Arnprior Canadian Times.....	10	45	do Herald.....	50	70
Brantford Courier.....	52	80	Lindsay Warder.....	12	24
Belleville Intelligencer.....	50	26	London Catholic Record.....	28	00
Berlin News.....	82	04	Liverpool Times.....	4	94
Bryson—Pontiac Advance.....	4	20	Montreal Le Courrier.....	238	05
Brantford Telegram.....	59	34	do Gazette.....	315	20
Bradford Witness.....	36	20	do Le Monde.....	165	54
Brampton Conservator.....	10	64	do Post.....	189	60
Berthier La Rivière Nord.....	4	94	do La Minerve.....	197	85
Carleton Place Central Canadian.....	47	78	do Journal of Commerce.....	30	20
Chatham World.....	25	77	do Shareholder.....	222	30
Cobourg Sentinel Star.....	25	42	do Illustrated News.....	38	20
Chatham Star.....	29	00	do Spectator.....	50	30
Clinton—Huron Record.....	8	60	Morrisburg Courier.....	11	76
Collingwood Messenger.....	3	80	Mitchell Advocate.....	38	44
do Enterprise.....	10	08	Mount Forrest Advocate.....	3	80
Cornwall Reporter.....	12	00	Moncton Times.....	72	68
Charlottetown Examiner.....	30	30	Milton News.....	5	20
do Presbyterian.....	18	90	Nicolet Le Message.....	27	84
Chatham Planet.....	10	50	New Westminster D. P. Herald.....	16	80
Dundas Standard.....	8	36	North Sydney Herald.....	2	56
Digby Courier.....	8	00	New Westminster Mainland Guardian.....	22	00
Emerson International.....	19	80	Newcastle Advocate.....	33	98
Eganville Enterprise.....	12	64	Ottawa Herald.....	272	55
Exeter Times.....	17	06	do Citizen.....	287	75
Fredericton Capital.....	58	40	do Orange Lily.....	88	54
do Reporter.....	63	60	do Le Canada.....	220	75
do Farmer.....	41	60	do Industrial World.....	88	00
Guelph Herald.....	158	20	Oshawa Vindicator.....	3	90
Glengarry Times.....	4	60	Owen Sound Times.....	8	40
Goderich News.....	17	54	Pembroke Standard.....	29	64
do Star.....	29	76	Pontiac Advance.....	3	80
Halifax Herald.....	83	50	Port Hope Times.....	12	48
Hull Despatch.....	143	79	Peterborough Review.....	8	00
Hamilton Spectator.....	118	05	Palmerston Telegraph.....	8	16
Halifax Watchman.....	9	60	Portage La Prairie Marquette Rev.....	16	56
do Mail.....	22	40	do Tribune.....	21	80
Hastings Star.....	5	32	Petrolia Petroleum Advertiser.....	10	32
Hopewell Maple Leaf.....	24	30	Prescott Messenger.....	6	40
Halifax Church Guardian.....	5	70	Pictou Standard.....	3	52
do New Era.....	35	10	Paris Star.....	4	18
Joliette Gazette.....	22	24	Peterborough Times.....	27	36
Keenansville Sentinel.....	11	02	Port Elgin Busy Times.....	7	84
Kingston Daily News.....	91	84	Quebec L'Evenement.....	84	64
Kincardine Standard.....	26	64	do Chronicle.....	175	05
Lévis Le Quotidien.....	54	98	do Le Journal.....	163	55
Listowel Perth Volksfreund.....	9	20	do Le Nouvelliste.....	133	80
Lunenburg Progress.....	2	80	do La Canadien.....	144	55
Listowel Standard.....	9	20	do Budget.....	27	69
			do Courrier de Montmagny.....	51	40
			do Courrier du Canada.....	161	35
			do Morning Chronicle.....	72	75
Carried forward.....	1,760	61	Carried forward.....	5,709	42

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—EXPENDITURE—Concluded.

LIST of payments for ADVERTISING on account of Department of Public Works.

	\$ cts.		\$ cts.
Brought forward	5,709 42	Brought forward.....	6,541 35
Quebec Daily Telegraph.....	138 55	Sorel News.....	24 37
do Le Cultivateur.....	30 90	Strathroy Dispatch.....	9 12
Rapid City Standard.....	21 40	Shediac Acadian.....	65 52
Richmond Guardian.....	3 60	Toronto Mail.....	259 60
Richmond Hill Herald.....	12 76	do National.....	136 90
Sackville Post.....	8 00	do Monetary Times.....	8 00
Stellarton Trades Journal.....	2 50	do Grip.....	8 00
St. John, N.B., Daily News.....	150 25	do Irish Canadian.....	71 40
do Weekly Sun.....	9 20	do Advertiser.....	8 40
do Intelligencer.....	29 10	do Sentinel.....	17 10
do Christian Visitor.....	21 20	do Evening News.....	113 68
St. Johns, Que., Daily News.....	10 92	do Telegram.....	85 60
St. Jean Voix du Peuple.....	29 70	do Evangelical Churchman.....	1 75
do Echo d'Iberville.....	10 79	Three Rivers Le Constitutionnel.....	73 95
St. Jérôme Le Nord.....	4 94	Truro Sun.....	13 04
St. Catharines' Visitor.....	7 60	Three Rivers Journal.....	73 95
St. Stephen Courier.....	44 50	Thornbury Standard.....	3 80
St. Anne Gazette.....	5 60	Victoria Colonist.....	22 00
St. Mary's Journal.....	4 40	do Standard.....	22 00
St. Thomas' Times.....	15 28	Watford Guide News.....	9 12
St. Andrews' Pilot.....	21 76	Welland Telegraph.....	6 30
St. Hyacinthe Le Courier.....	31 84	Windsor Review.....	49 80
St. Catharines' Journal.....	8 36	Woodstock Free Press.....	18 18
Sherbrooke Pioneer.....	19 94	Windsor Mail.....	3 44
Sorel Le Sorelois.....	55 96	West Lynne Manitoba Times.....	25 12
Stratford Herald.....	11 96	Wingham Advance.....	4 60
Sherbrooke Gazette.....	4 94	Winnipeg Times.....	44 72
Stratford Times.....	52 22	Yorkville News.....	13 80
Seaforth Sun.....	4 60	do Times.....	4 20
Sarnia Canadian.....	31 12	Yale Inland Sentinel.....	8 00
Sydney, C.B., Advocate.....	15 76		
Summerside Progress.....	12 55		
Carried forward.....	6,541 35		7,746 81

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

OCEAN AND RIVER SERVICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Expended.	Granted.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
DOMINION STEAMERS.						
Maintenance and repairs of steamers "Napoleon III," "Newfield," "Druid," "Glendon," "Sir James Douglas," and "Northern Light"..... a	114,590 88	.....	120,000 00	.....	.....	.....
Less—Refunds	11,550 58	.....	.....	103,040 30	16,959 70	.....
Amount received for the maintenance of a steamer in place of the "Lady Head," "La Canadienne"	15,000 00	.....	.....	.....	.....
Supplementary	12,000 00	.....	.....	.....	.....
To provide for the expenses in connection with the training ship "Charybdis"	27,000 00	26,965 40	34 60	.....
Examination of Masters and Mates..... c	12,000 00	5,350 03	6,649 97	.....
For purchase of life-boats, life-preservers, and rewards for saving life..... d	4,250 00	3,982 01	267 99	.....
To provide for investigations into wrecks and casualties, and collection of information relating to disaster to shipping..... e	3,000 00	2,213 01	787 99	.....
Expenses in connection with Canadian registration of shipping..... f	1,500 00	863 19	636 81	.....
Supplementary	500 00	.....	.....	.....	.....
Supplementary	1,901 59	.....	.....	.....	.....
Supplementary	35,500 00	.....	.....	.....	.....
Supplementary	7,000 00	.....	.....	.....	.....
Montreal Water Police and Quebec River Police.....	2,461 59	2,013 28	388 31	.....
Supplementary
Removal of obstructions in navigable rivers..... g	42,500 00	42,316 56	183 44	.....
Supplementary	1,500 00	1,116 51	383 49	.....

REVENUE—	
Dominion Steamers.....	\$16,744.60
Masters and Wages.....	1,866.44
Harbor Police.....	21,420.33
Total.....	40,031.37

I certify that this account has been examined under my directions and is correct.

Examined,
GEO. C. BOLTON.

J. L. McDOUGALL,
Auditor-General.

- a.* Estimate approximate. It will be observed that the expenditure was reduced by the sum of \$11,550.88, \$9,000.00 of which sum was for the expenses of the "Newfield" while employed in cable service, and \$2,550.59 expended for the "Sir James Douglas" while similarly employed in British Columbia, and which sums were repaid by Public Works Department.
- b.* Balance expended since the close of the fiscal year. Pending the adjustment of some accounts in connection with the "Char'ybdis," their payment was held in abeyance.
- c. d, e, f. g.* Estimate approximate.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued
OCEAN AND RIVER SERVICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.
Details of Expenditure Dominion Steamers—				
“Napoleon III.”		28,168 52		
“Druid”		16,755 46		
“Newfield.”	27,579 83			
LESS—Refunds.....	9,000 00			
		18,579 83		
“Glendon.”		7,119 91		
“Northern Light.”		23,911 97		
“Sir James Douglas.”	11,055 19			
LESS—Refunds.....	2,550 58			
		8,504 61		
Maintenance and repairs of “La Canadienne.”		26,985 40		
To provide for expenses in connection with the training ship “Charybdis.”		5,350 03		
Total Dominion Steamers.....		135,355 73		
Mail Subsidies (under Vote)—				
Steam communication between St. John and Halifax, <i>via</i> Yarmouth	10,000 00	10,000 00		
Steam communication on Lakes Huron and Superior	10,000 00	10,000 00		
Steam service between San Francisco and Victoria	17,640 00	17,640 00		
Steam communication with the Magdalen Islands	7,800 00	5,100 00	2,700 00	
Steam communication between Grand Manan, N.B., and the main land.....	3,000 00	990 00	2,010 00	
Subsidy to steamers between Canada and Brazil and West India Islands.....	50,000 00	12,166 67	37,833 33	
Subsidy to steamers between Liverpool and St. John, and Liverpool and Halifax	25,000 00		25,000 00	
Subsidy to steamer between France and Quebec.....	50,000 00		50,000 00	
Intercolonial Railway, for carrying mails between Campbelltown and Gaspé.....	8,000 00	8,000 00		
Steamers carrying mails between Mulgrave and East Bay	6,000 00	6,000 00		
Steamers carrying mails between Cape Canseau and Port Hood	2,000 00	2,000 00		
Steamers carrying mails between Halifax and Murray Bay and Charlottetown.....	3,000 00	3,000 00		
Steamers carrying mails between Halifax and St. Pierre	2,000 00	2,000 00		
Subsidy to steamers between Prince Edward Island and Great Britain, 5 voyages.....	7,500 00	7,500 00		
Authorized by Statute—				
Yearly subsidy to Montreal Ocean Steamship Co. (36 Vic., cap. 33)	126,533 33	126,533 33		
	328,473 33	210,930 00		
Expenditure less than granted.....			117,543 33	

I certify that this account has been examined under my directions, and is correct.

Examined,
 GEO. C. BOLTON.

J. L. McDOUGALL,
Auditor-General.

POST OFFICE DEPARTMENT, CANADA,
OTTAWA, 1st December, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 1st instant, enclosing a statement of expenditure made by this Department on account of mail subsidies, and asking to be supplied with the reasons for the difference between the appropriation and the expenditure under them.

In reply, I beg to inform you with reference to the item of \$2,700 (*a*), that a portion of this service was performed by schooner, which was necessarily not so expensive as that performed by steamer. As regards the sum of \$2,010 (*b*), in this case a steamer of the class intended was not provided by the contractor. The cost was therefore less than was anticipated.

The difference (*c*) of \$37,833.33 arose owing to the fact that this service did not go into operation as early as was intended; and with respect to the items of \$25,000 (*d*), and \$50,000 (*e*), the Government was not able to carry out these services as contemplated.

I have the honor to be, Sir,

Your obedient servant,

WILLIAM WHITE,
Secretary.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LIGHTHOUSE AND COAST SERVICE.

ACCOUNT of the sums expended, compared with the sums granted, for the Year ending 30th June, 1882, showing the surplus or deficit upon each sub-head Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries and Allowances of Lighthouse Keepers. <i>a</i>	159,456 00	153,998 61	5,457 39	
Agencies, rents and contingencies..... <i>b</i>	20,000 00	17,580 98	2,419 02	
Maintenance and repairs to lights, fog-whistles, buoys, beacons, humane establishments and provision depots..... <i>c</i>	260,000 00	242,721 24	17,278 76	
To provide for the maintenance by the Harbor Commissioners, of Montreal, of buoys and beacons in the Port of Montreal.....	7,000 00	7,000 00		
Cape Race Light \$900 00				
Supplementary 300 00				
	1,200 00	1,197 43	2 57	
Completion and construction of lighthouses and fog alarms..... <i>d</i>	40,000 00	39,387 37	612 63	
To complete construction of a new lighthouse on Sands Head, entrance to Fraser River, B.C.... <i>e</i>	8,000 00	6 90	7,993 10	
	495,656 00	461,892 53	33,763 47	
Less than Estimated.....			33,763 47	

Revenue from Lighthouse and Coast Service..... \$4,263 99

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

a. Consequent upon the amounts voted for Fraser River Light (owing to its non-completion) and that voted "to provide keepers for new lights and re-adjusting salaries of those already appointed," not being drawn upon.

b. Expenditure on account of rents and contingencies at Halifax, St. John and British Columbia less than estimated.

c. Can only be approximate.

d. Works in progress at the close of fiscal year, amount unexpended brought forward by O. C.

e. Amount not required owing to delay of contractor in proceeding with work.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LIGHTHOUSE AND COAST SERVICE—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Details of Expenditure.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries and Allowance of Lighthouse Keepers—				
Above Montreal.....		34,947 44		
Montreal District.....		7,004 00		
Below Quebec.....		33,750 76		
New Brunswick.....		22,347 39		
Nova Scotia.....		45,564 48		
Prince Edward Island.....		5,034 54		
British Columbia.....		5,350 00		
		153,998 61		
Agencies, Rents and Contingencies—				
Quebec.....		6,450 56		
New Brunswick.....		3,305 12		
Nova Scotia.....		4,056 77		
Prince Edward Island.....		1,705 69		
British Columbia.....		2,062 84		
		17,580 98		
Maintenance and Repairs—				
Above Montreal.....		36,101 06		
Montreal District.....		7,639 05		
Below Quebec.....		50,897 34		
New Brunswick.....		40,420 50		
Nova Scotia.....		87,027 47		
Prince Edward Island.....		10,244 99		
British Columbia.....		10,390 83		
		242,721 24		

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,

Auditor-General.

Examined,

GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

FISHERIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries and Disbursements of Fishery Overseers and Wardens.					
Ontario..... <i>a</i>	12,500 00				
Supplementary..... <i>b</i>	541 65				
		13,041 65	11,729 77	1,311 88	
Quebec..... <i>a</i>		15,000 00	14,819 22	180 78	
Nova Scotia..... <i>a</i>	15,500 00				
Supplementary..... <i>a</i>	1,000 00				
		16,500 00	16,479 41	20 59	
New Brunswick..... <i>a</i>		12,000 00	12,284 82		284 82
Prince Edward Island..... <i>a</i>		3,000 00	2,756 48	243 52	
British Columbia..... <i>a</i>		2,000 00	1,599 08	400 92	
Manitoba..... <i>a</i>		1,000 00	808 55	191 45	
Total, salaries and disbursements.....		62,541 65	60,477 33	2,349 14	284 82
Fish-breeding, fishways and oyster beds..... <i>b</i>	30,000 00				
Supplementary..... <i>b</i>	2,000 00				
		32,000 00	31,244 29	755 71	
Legal and incidental expenses connected with Fisheries..... <i>c</i>		800 00	809 89		9 89
Advertising..... <i>d</i>		1,000 00	169 20	830 80	
Total expenditure.....		96,341 65	92,700 71	3,935 65	294 71
Revenue from Fisheries.....				\$23,687 71	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined.
GEO. C. BOLTON.

a. The above expenditure is contingent upon the expenses incurred by the Fishery Officers in the performance of their duties, and some latitude must, in consequence, be provided for in taking the estimate.

b. Estimate approximate, whole amount not required.

c. Estimate approximate, vote insufficient.

d. Estimate approximate, whole amount not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

SCIENTIFIC INSTITUTIONS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Observatories—					
Quebec.....		2,400 00	2,270 68	129 32	
Toronto.....	4,800 00				
Supplementary.....	401 39				
		5,201 39	5,101 29	100 10	
Kingston.....		500 00	500 00		
Montreal.....		500 00	500 00		
New Brunswick.....	1,200 00				
Supplementary.....	449 81				
		1,649 81	1,592 10	57 71	
Grant to Meteorological Observatory, including instruments and cost of telegraphing warnings.....		37,500 00	37,500 00		
Total Grant.		47,751 20			
Total Expenditure.....			47,464 07		
Expenditure less than Grant.....				287 13	

NOTE.—Except in the cases of the grants to Kingston and Montreal, which are specific, the estimates for the above services can only be approximate.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MARINE HOSPITALS AND SICK AND DISTRESSED SEAMEN.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Marine Hospitals—				
Marine and Immigrant Hospital.....	20,000 00	19,938 12	61 88	
St. Catharines Hospital, Ont..... \$500 00				
Kingston do 500 00	1,000 00	1,000 00		
Hospitals, &c., in the Provinces of Quebec, Nova Scotia, New Brunswick, Prince Edward Island and British Columbia.....	35,000 00	28,387 80	6,612 20	
Distressed Seamen—				
Expenses for Shipwrecked and Disabled Seamen	8,000 00	3,774 65	4,225 35	
	64,000 00	53,100 57	10,899 43	.....
<i>Details of Expenditure.</i>				
Marine and Immigrant Hospital—				
Quebec		19,938 12		
St. Catharines, Ont.....		500 00		
Kingston do		500 00		
Hospitals in the Provinces—				
Quebec		3,368 34		
Nova Scotia.....		11,048 21		
New Brunswick.....		8,873 77		
Prince Edward Island.....		1,928 15		
British Columbia.....		3,162 01		
Hospitals Generally, printing.....		7 32		
Shipwrecked and Distressed Seamen.....		3,774 65		
		53,100 57	.....	.....

Revenue from Marine Hospitals.....	\$2,900 67	
do Sick Mariners Fund.....	45,914 77	
		\$48,815 44

NOTE.—Except in the cases of the grants to the Kingston and St. Catharines Hospitals, which are specific, the estimates for the above services can only be approximate.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

STEAMBOAT INSPECTION.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Inspectors and Contingencies	15,000 00	14,835 97	164 03	
Total Grant.....	15,000 00			
Total Expenditure		14,835 97		
Expenditure less than Grant			164 03	
Revenue from Steamboat Inspection \$15,277.78				

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

SUPERINTENDENCE OF INSURANCE COMPANIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts	\$ cts.
Salary of Superintendent of Insurance—33 Vic., cap. 20, sec. 23	4,000 00	4,000 00		
To meet expenses in connection with the Superintendence of Insurance Companies.....	6,000 00			
Salaries		4,525 00		
Travelling expenses, J. B. Cherriman.....		42 60		
Subscription to newspapers		61 57		
Telegraphing and rent of telephone		50 41		
Contingencies.....		27 10		
Printing, binding, &c.....		212 68		
Stationery		153 51		
Total Expenditure.....		5,072 87		
Balance unexpended			927 13	

Revenue from Insurance Inspection for the fiscal year ended 30th June, 1882..... \$9,315.44

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN GORMAN.

OFFICE OF THE SUPERINTENDENT OF INSURANCE,
OTTAWA, November 17, 1882.

SIR,—I have the honor to return herewith the statement of receipts and expenditures.

In explanation of the item "Revenue, \$9,315.44," I beg to remark that an annual contribution is made by the licensed companies towards defraying the expenses of this office; an assessment being made by me, under instructions from the Minister of Justice, upon each company proportionally. For this purpose the expenses of the office are made up for the year ending 31st March (that being the date at which the renewal of the insurance licenses takes place), and the payment of the assessment falls into the next financial year.

Thus the expenses of the office for the year ended 31st March, 1881, amounted to \$9,285.35, the whole of which was assessed upon the companies, and was paid in the financial year 1881-82. In addition to this a sum of \$30.09 was received for special valuations, making the total revenue of \$9,315.44 as above stated.

In the expenditure the item for "travelling expenses" includes only a portion of that proper to the office-year, the greater portion having fallen into the previous financial year, which accounts in part for the unexpended balance.

I have the honor to be, Sir,
Your obedient servant,

J. B. CHERRIMAN,
Superintendent of Insurance.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for the Fiscal Year ended 30th June, 1882—Continued.

SUBSIDIES TO PROVINCES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended the 30th June, 1882, showing the surplus or deficit upon each sub-head.

Service.	Authority.	—	Expenditure.	—
		\$	\$	\$
		cts.	cts.	cts.
Ontario—				
Allowance for Government.....	B.N.A. Act, s. 118.....	.....	80,000 00	
80 cents a head on 1,386,091, population in 1861.....	do .....	.....	1,116,872 80	1,196,872 80
Quebec—				
Allowance for Government.....	do .....	.....	70,000 00	
80 cents a head on 1,111,566, population in 1861.....	do .....	.....	889,252 80	959,252 80
Nova Scotia—				
Allowance for Government.....	do .....	.....	60,000 00	
80 cents a head on 400,000 (population in 1881, 446,585).....	do .....	.....	320,000 00	
Interest on balance of debt.....	do s. 116.....	.....	4,145 96	384,145 96
New Brunswick—				
Allowance for Government.....	do s. 118.....	.....	50,000 00	
80 cents a head on 321,129, population in 1881.....	do .....	.....	256,903 20	
Indemnity for loss of export duty on lumber.....	36 V., c. 41.....	.....	150,000 00	
Less—Interest on over-drawn debt.....	B.N.A. Act, s. 115.....	.....	456,903 20	
			1,493 43	455,409 77
Manitoba—				
Allowance for Government, to 31st December, 1881, half-year.....	33 V., c. 3, s. 25.....	15,000 00		
do do 30th June, 1882.....	45 V., c. 5.....	25,000 00	46,000 00	
40 cents on 17,000, estimated population in 1870.....	33 V., c. 3, s. 25.....	6,800 00		
40 do 150,000 do (population 1881, 65,954).....	45 V., c. 5.....	60,000 00	66,800 00	
Additional grant to reach \$90,000.00, 1st half-year.....	39 V., c. 3.....	13,373 48		
do do 105 653.04 do	42 V., c. 2.....	7,826 52	21,200 00	

Indemnity for want of public lands for 2nd do
Interest on balance of debt.

45 V., c. 5.....
33 V., c. 3, s. 2.....

22,500 00
12,570 86

British Columbia—

Allowance for Government
80 cents on 60,000, estimated in 1871 (population in 1881, 49,459)
Compensation for lands for Canadian Pacific Railway
Interest on balance of debt.

O. C. Windsor, 16th May, 1871
do do
do do
do do

35,070 00
48,000 00
100,000 00
24,366 33

Prince Edward Island—

Allowance for Government
80 cents on 108,928, population in 1881
Compensation for want of Crown Lands
Less—Interest on advances to P. E. I. Government for purchase of lands

do 26th June, 1873
do do
do do
do do

30,000 00
87,142 40
45,000 00
36,926 64

Interest on balance of debt.

do do

8,073 36
39,665 20

Total Expenditure for Subsidies to Provinces

Estimate for Subsidies, 1881-2.

3,530,999 48
3,457,525 60

Excess of Expenditure over estimate.

73,473 88

163,070 86

207,366 33

164,880 96

I certify that this account has been examined under my directions and is correct.

Examined,
F. HAYTER.

J. L. McDOUGALL,
Auditor-General.

FINANCE DEPARTMENT, November 20, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of to-day's date, enclosing statement of expenditure for past fiscal year for "Subsidies to Provinces" (which I re-enclose to you, herewith), and asking for an explanation, why the expenditure exceeded the estimate. In reply, I have the honor to inform you that the increased expenditure is largely made up by the increase of the allowance granted to the Province of Manitoba, by the Act of last Session, and that in the case of the other Provinces, affected by the re-arrangement in connection with the Census of 1881, there does not appear to have been a sufficient estimate made for their probable requirements.

I have the honor to be, &c.,

J. L. McDOUGALL,
Auditor-General.

J. M. COURTNEY,
Deputy Minister of Finance.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued
GEOLOGICAL SURVEY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Unexpended balance of appropriation of 1880-81, carried forward by Order in Council of 27th July, 1881.....	311 14				
Supply Act, 1881-82.....	50,000 00				
Supplementary, 1881-82.....	14,409 46				
		64,720 60	64,554 33	166 27	
Summary of Expenditure—					
Salaries.....			25,627 80		
Wages of Assistants.....			4,348 46		
Library—					
Books, &c., purchased.....		174 55			
do from Executor of late Sir Wm. Logan.....		3,000 00			
			3,174 55		
Instruments purchased from Executor of late Sir Wm. Logan.....		1,500 00			
Instruments purchased.....		51 32			
do repairs of.....		72 31			
			1,623 63		
Publication of map and report.....		11,241 87			
Less—Advance from appropriation, 1880-1881.....		2,500 00			
			8,741 87		
Printing (Queen's Printer).....			1,722 60		
Stationery.....			611 89		
Removal of survey.....			1,516 70		
Museum—					
Fitting up.....		1,478 17			
Specimens.....		825 33			
Fuel and laboratory.....		777 10			
Sundry disbursements.....		1,026 89			
			4,107 49		
Explorations—					
As per returns of Explorers.....		14,144 85			
Less—Advances from appropriation, 1880-81.....	5,060 66				
Less—Refund duty paid by Dr. Dawson	322 46				
		5,383 12			
		8,761 73			
Add advances to Explorers and others on account of 1882-83—					
R. G. McConnell.....	725 00				
R. W. Ellis.....	700 00				
Amos Bowman.....	600 00				
Carried forward.....	2,025 00	8,761 73	51,474 99		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

GEOLOGICAL SURVEY—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	2,025 00	8,761 73	51,474 99		
Explorations—<i>Concluded.</i>					
Advances to Explorers— <i>Concluded.</i>					
A. S. Cochrane.....	525 00				
Robert Bell.....	500 00				
A. R. C. Selwyn.....	327 61				
Wallace Broad.....	300 00				
John Macoun.....	300 00				
Hugh Fletcher.....	240 00				
T. C. Watson.....	100 00				
		4,317 61			
			13,079 34		
Total Expenditure.....			64,554 33		

NOTE.—\$2,083.04 deposited by the Accountant of the House of Commons in August, 1882, for copies of reports furnished during the Session of 1882, was credited to Appropriation for Geological Survey for 1882-83; an Order in Council having been passed 28th June, 1882, carrying forward the unexpended balance of the Appropriation for 1881-82.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

OTTAWA, February 4, 1882.

SIR,—Your accounts for the six months which ended on the 31st December, have been examined in this office, and I beg to make the following remarks upon them :

All the window sashes and other articles required to complete the permanent structure should be charged to the vote for the building.

I think it is the intention of the Government that all fuel and furniture should be purchased by the Public Works Department, even if the sums disbursed for these are paid out of your own vote.

The water rates ought to be covered by the general agreement with the Government to supply the Parliamentary Buildings.

All stationery should be purchased through the Stationery Office; and printing, binding and lithographing should be ordered through the Queen's Printer.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

A. R. C. SELWYN, Esq.,

Director of Geological Survey.

OTTAWA, September 7, 1882.

SIR,—I enclose herewith a copy of a letter from the Department of Public Works from which it would appear that the water supply of the Geological Museum is paid for by the annual allowance of \$12,000 to the Corporation of the City of Ottawa.

This allowance has been paid from the 1st July, 1881.

I observe that you have made payment for rates subsequent to that date, and I would ask you to have the amounts paid refunded by the Corporation and deposited to the credit of the Receiver-General.

It is very desirable that this should be done as soon as possible that the deductions may be made from the accounts 1881-82.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

A. R. C. SELWYN, Esq.,

Director Geological Survey, Ottawa.

\$85.50 the amount paid to the Corporation was refunded, and deducted from the expenditure for 1881-82.

OTTAWA, September 14, 1882.

Geological Survey.

SIR,—I observe, on examination of your accounts, that a payment of \$4,500 was made by you on 7th June last, to E. R. Grant executor to the estate of the late Sir William E. Logan, in full payment of claim for books and instruments furnished during the period from 8th May, 1846, to 28th May, 1875.

The accounts furnished are for instruments, &c.....	\$3,691 02
Books, &c.....	2,093 72
	<hr/>
	\$5,783 74

Would you inform me, what examination was made of these accounts, how the amount paid was arrived at, what evidence was furnished of its correctness and that no part of it was previously paid, and whether any Order in Council has been passed authorizing the payment.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

ALFRED R. C. SELWYN, Esq.
Director Geological Survey, Ottawa.

OTTAWA, September 19, 1882.

SIR,—In the absence of Dr. Selwyn I have the honor to acknowledge the receipt of your letter of the 14th instant, relative to the claims of the estate late Sir W. E. Logan.

I now enclose you copies of the following correspondence which I trust will give the desired information.

Letter with memorandum of accounts from Dr. Selwyn to Colonel Dennis, dated 5th March, 1880.

Letter from Colonel Dennis to Dr. Selwyn, dated 10th March, 1880.

Letter from Colonel Dennis to Dr. Selwyn, dated 26th February, 1881.

Letter from Colonel Dennis to Dr. Selwyn, dated 5th March, 1881.

Letter from Dr. Selwyn to Mr. G. R. Grant, dated 14th March, 1881.

I am not aware of any special Order in Council, having been passed, beyond the Supplementary Vote, 1881-82, in which the claim of Sir William's estate was provided for by a sum of \$4,500.

I have the honor to be, Sir,
Your obedient servant,

JOHN MARSHALL,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

March 3, 1880.

(Memo.—Account No. 2.)

Estate of Sir W. E. Logan.

This account gives in detail a portion of Sir W. E. Logan's expenditure for instruments from 1847-1875, and includes charges on importations, repairs, &c.; the total amount is \$3,691.02.

There are some instruments charged for in the account which are not now in the possession of the survey, and which cannot be traced, while there are about an equal number on hand which are not charged for. There are some which are of very little value, and now of no use for the purposes of the survey.

After carefully going over all the instruments, I am of opinion, that they might be fairly estimated at a value of \$3,000, and that is probably a little more than would suffice to replace them and considerably more than they would bring if sold by auction.

ALFRED R. C. SELWYN,
Director Geological Survey.

September 21, 1882.

SIR,—I have the honor to acknowledge the receipt of communication from Mr. Marshall of your staff, enclosing copies of certain correspondence, in answer to my enquiries of the 11th inst., respecting payment to Executor of the estate late Sir W. E. Logan.

I do not see it stated in the correspondence, that any examination was made as to whether these accounts or any part of them were paid out of the amount annually voted for Geological Survey, and at the disposal of the late Sir W. E. Logan. I think that such an examination should have been made previous to payment; if it has been done I would like to have it noted on the accounts by the examiner.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDUGALL,

Auditor-General.

A. R. C. SELWYN,

Director Geological Survey.

OTTAWA, October 4, 1882.

SIR,—In the absence of Dr. Selwyn, I beg to acknowledge the receipt of your letter of the 21st ult., relative to the amount paid to the estate of Sir W. E. Logan.

I enclose you herewith a letter from Mr. G. R. Grant, which certifies to the examination made of the claim. Having been myself connected with Sir William's Estate from 1872 to 1881 and having during that time a full knowledge of his books, I can, with Mr. Grant, say that the charges, in the claim, were paid solely out of Sir William's private funds.

I have the honor to be, Sir,

Your obedient servant,

JNO. MARSHALL.

J. L. McDUGALL, Esq.,

Auditor-General.

MONTREAL, September 30, 1882.

DEAR SIR,—In reply to your letter of 28th September, I beg to say that the accounts and every thing in connection with the claim of the estate of the late Sir W. E. Logan against the Geological Survey of Canada were thoroughly examined by Dr. Selwyn himself.

The amount received from Dr. Selwyn only partly reimbursed the estate for the cost of the books and instruments, supplied to the Geological Survey by the late Sir W. E. Logan, which were paid for entirely out of his own private means. Having charge of the books of Sir W. E. Logan's estate, and as late accountant of the survey, I am in a position to state positively, that none of these expenses were ever charged for in any account rendered by him to the Government.

* * * * *

I also return you the Auditor-General's letter.

Yours truly,

G. R. GRANT.

JOHN MARSHALL, Esq.,

Geological Survey of Canada,

Ottawa.

P. S.—I will be happy to furnish the Auditor-General with any further information he may require relating to this subject, that I am in possession of.

G. R. G.

OTTAWA, October 14th, 1882.

SIR,—I would beg to submit the following observations on the accounts of the expenditure on Geological Survey, 1881-82.

1. All accounts should be certified by the officer contracting them, and examined and approved by an officer of your office.

2. I observe that in some cases explorers and assistants have been engaged other than those on the ordinary staff. A temporary librarian also, was engaged from December to April. When a necessity for such employment arises, an Order in Council should be obtained.

3. The payment to Mr. Macoun of salary of \$125 per month since the 1st of January last does not appear to be authorized by an Order in Council, and, if to be continued, such authority should be obtained.

4. In the account of expenditure by S. M. Dawson, there are several payments for horses, carts, harness, &c., purchased by him, and no information as to the subsequent disposal made of them.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

ALFRED R. C. SELWYN, Esq.,
Director Geological Survey.

OTTAWA, 16th December, 1882.

SIR,—* * * * *

I enclose you herewith a copy of a letter from the Deputy of the Minister of the Interior, dated 22nd March, 1881, relative to Professor Macoun's appointment. Since then an Order in Council has been asked for more than once. The omission is with the Department of the Interior.

I have, &c.,

ALFRED R. C. SELWYN.

J. L. McDOUGALL,
Auditor-General.

DEPARTMENT OF THE INTERIOR,
26th December, 1881.

SIR,—I am directed by the Rt. Hon. the Minister of the Interior to inform you that it is his intention to appoint Professor John Macoun, of Belleville, to the staff of the Geological Survey, and to request you to make provision for him when preparing your Estimate for 1882-83.

I have, &c.,

LINDSAY RUSSELL,
Deputy Minister of the Interior.

ALFRED R. C. SELWYN, Esq.,
Director Geological Survey.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

INDIANS.—CONSOLIDATED FUND.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
ONTARIO AND QUEBEC. a				
Annual Grants—				
For Indians of Quebec.....	4,200 00	4,200 00		
Purchase of blankets for aged and infirm Indians of Ontario and Quebec.....	1,600 00	1,600 00		
Indian Schools in Ontario and Quebec....	5,000 00	5,000 00		
Annuities under the Robinson Treaty.....	13,000 00	13,000 00		
Surveys of Reserves in older Provinces.....	3,000 00	3,000 00		
For grant to complete a road now partially opened through the Lake St. John Indian Reserve, in the Township of Oujatchouan, P. Q.....	500 00	500 00		
Indians of Oka—to provide for the payment of claims for improvements made by squatters on the Indian Reserve in the Township of Gibson.....	5,000 00	5,000 00		
Total Grant.....	32,300 00			
Total Expenditure.....		32,300 00		
NOVA SCOTIA. b				
Indians of Nova Scotia generally.....	4,500 00			
Salaries.....	799 98			
Medical attendance and medicine..	406 31			
Food purchased for Indians.....	1,368 05			
Seed grain do	999 64			
Education.....	851 38			
Miscellaneous.....	65 29			
		4,490 65		
Total Grant.....	4,500 00			
Total Expenditure.....		4,490 65		
Balance unexpended.....			9 35	
NEW BRUNSWICK. c				
Indians of New Brunswick generally.....	4,500 00			
Salaries.....	1,093 75			
Medical attendance and medicine..	434 44			
Food purchased for Indians.....	1,456 44			
Seed grain do	1,146 40			
Education.....	366 66			
Miscellaneous.....	1 00			
		4,498 69		
Total Grant.....	4,500 00			
Total Expenditure.....		4,498 69		
Balance unexpended.....			1 31	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS.—CONSOLIDATED FUND—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
PRINCE EDWARD ISLAND. d					
Indians of Prince Edward Island, generally.....		2,000 00			
Salary.....	200 00				
Food purchased for Indians.....	899 23				
Seed grain.....	200 00				
Medical attendance and medicine.....	346 00				
Education.....	205 61				
Miscellaneous.....	143 57				
Total Grant.....		2,000 00	1,994 41		
Total Expenditure.....			1,994 41		
Balance unexpended.....				5 59	
BRITISH COLUMBIA. e					
Indians of British Columbia generally.....		23,300 00			
Salaries, Agents.....	11,895 00				
Travelling expenses, Agents.....	4,231 64				
Medical attendance and medicine.....	2,285 35				
Office expenses.....	1,208 73				
Aid to destitute Indians.....	819 85				
Tools and farm implements.....	464 80				
Education.....	826 01				
Seeds.....	645 40				
Bridge.....	147 25				
Miscellaneous.....	220 07				
Surveys.....		7,660 00	22,744 10	555 90	
Salaries, 2 Surveyors.....	3,300 00				
Wages of Chainmen and other assistants.....	2,122 87				
Rations for party.....	1,269 12				
Transport and outfit.....	252 75				
Books, stationary, &c.....	99 13				
Miscellaneous.....	400 18				
Reserve Commission.....		11,249 31	7,444 05	215 95	
Salaries of Commissioner and Surveyors.....	5,299 92				
Wages of Chainmen and other assistants.....	940 00				
Board allowance and rations.....	1,452 15				
Transport and travelling expenses.....	1,677 62				
Office expenses.....	597 75				
Miscellaneous.....	178 16				
Total Grant.....		42,209 31	10,145 60	1,103 71	
Total Expenditure.....			40,333 75		
Balance unexpended.....				1,875 56	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

INDIANS.—CONSOLIDATED FUND—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
MANITOBA AND THE NORTH-WEST.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Annuities under Treaties—<i>f</i>					
Supply Act, 1881-82.. \$202,025 00					
Governor General's Warrant, 26th May, 1881 (1)	20,072 00				
		222,097 00			
Under Treaty No. 1.....	18,991 00				
do 2.....	5,540 00				
do 3.....	14,850 00				
do 4.....	59,028 00				
do 5.....	16,705 00				
do 6.....	33,110 00				
do 7.....	73,846 00				
			222,070 00	27 00	
Agricultural Implements (including tools in 1880-81) <i>g</i>		11,298 58			
Under Treaty No. 1.....	5 50				
do 2.....	205 44				
do 3.....	29 35				
do 4.....	2,243 59				
do 5.....	511 89				
do 6.....	5,154 42				
do 7.....	422 61				
			8,572 80	2,725 78	
Tools <i>h</i>		2,683 04			
Under Treaty No. 4.....	864 50				
do 6.....	1,401 22				
do 7.....	440 50				
			2,706 22		23 18
Cattle—<i>i</i>					
Supply Act, 1881-82.. \$10,593 00					
Governor General's Warrant, 26th May, 1882 (1)	8,440 00				
		19,033 00			
Under Treaty No. 2	415 00				
do 4 (2)	8,677 00				
do 6.....	7,321 19				
do 7.....	2,436 74				
do Sioux	334 00				
do General	26 81				
			19,210 74		177 74
Seed Grain—<i>j</i>					
Supply Act, 1881-82.. \$5,560 00					
Governor General's Warrant, 26th May, 1882 (1)	16,000 00				
		21,560 00			
Carried forward.....		276,671 62	252,559 76	2,752 78	200 92

(1) Part of Governor General's Warrant of the 26th May, 1882, for \$202,371.14.

(2) In this amount is included an item of \$72.50 for ploughing, which properly belongs to farm maintenance.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS—CONSOLIDATED FUND—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
MANITOBA AND THE NORTH-WEST— Continued.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		276,671 62	252,559 76	2,752 78	200 92
Seed Grain—Concluded.					
Under Treaty No. 1.....	2,067 11				
do 2.....	734 06				
do 3.....	1,308 10				
do 4 (3).....	6,942 45				
do 5.....	2,342 46				
do 6.....	5,326 96				
do 7.....	4,236 53				
			22,957 67		1,397 67
Ammunition and twine..... k		7,250 00			
Under Treaty No. 1.....	743 26				
do 2.....	190 73				
do 3.....	1,670 53				
do 4.....	1,604 67				
do 5.....	457 64				
do 6.....	1,266 29				
do 7.....	1,297 29				
			7,230 41	19 59	
Provisions for use during Annuity payments— f					
Supply Act, 1881-81... \$20,814 00					
Governor General's Warrant, 26th May, 1882..... (1) 24,000 00					
		44,814 00			
Under Treaty No 1.....	2,649 75				
do 2.....	809 52				
do 3.....	2,774 33				
do 4.....	11,027 64				
do 5.....	3,073 09				
do 6.....	16,636 23				
do 7.....	7,112 78				
			44,083 34	730 66	
Supplies of a general nature for destitute Indians— f					
Supply Act, 1881-82... \$102,000 00					
Supplementary do ... 327,139 47					
Governor General's Warrant, 26th May, 1882..... (1) 94,702 65					
		523,842 12			
Carried forward.....		852,577 74	326,831 18	3,503 03	1,598 59

(1) In this amount is included an item of \$125 for breaking 25 acres on Moose Mountain reserve, which properly belongs to farm maintenance.

(3) Part of Governor General's Warrant of 26th May, 1882, for \$202,371.14.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS.—CONSOLIDATED FUND—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts	\$ cts.	\$ cts.	\$ cts.	\$ cts.
MANITOBA AND THE NORTH-WEST— <i>Continued.</i>					
Brought forward.....		852,577 74	326,831 18	3,503 03	1,598 59
Supplies of a general nature— <i>Con.</i>					
Under Treaty No 1.....	775 67				
do 2.....	331 69				
do 3.....	1,279 53				
do 4.....	167,428 00				
do 5.....	1,890 58				
do 6.....	94,432 11				
do 7.....	297,014 22				
Clothing—			563,151 80		39,309 68
Supply Act, 1881-82... \$2,410 62					
Governor General's Warrant, 26th May, 1882..... 156 49		2,567 11			
Under Treaty No. 1.....	932 01				
do 2.....	777 46				
do 5.....	857 64				
Schools— <i>l</i>			2,567 11		
Supply Act, 1881-82.....		23,668 00			
Under Treaty No. 1.....	795 06				
do 2.....	626 91				
do 3.....	120 33				
do 4.....	164 88				
do 5.....	1,239 00				
do 6.....	2,281 70				
do 7.....	364 26				
			5,592 14	18,075 86	
Surveys— <i>m</i>					
Supply Act, 1881-82.....		19,500 00			
Under Treaty No. 2.....	4,822 30				
do 3.....	2,800 00				
do 4.....	5,096 24				
do 6.....	5,905 65				
do 7.....	2,000 00				
			20,624 19		1,124 19
Farmers' Wages— <i>n</i>					
Supply Act, 1881-82... \$42,000 00					
Governor General's Warrant, 26th May, 1882 (1)..... 12,000 00		54,000 00			
Salaries of Instructors.....	16,529 00				
Wages of laborers.....	30,808 44				
do Interpreters.....	210 36				
Commission.....	238 62				
			47,786 42	6,213 58	
Carried forward.....		952,312 85	966,552 84	27,792 47	42,032 46

(1) Part of Governor General's Warrant of 26th May, 1882, for \$202,371.14.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS—CONSOLIDATED FUND—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
MANITOBA AND THE NORTH-WEST— Continued.					
Brought forward.....		952,312 85	966,552 84	27,792 47	42,032 46
Farm Maintenance— <i>o</i>					
Supply Act, 1881-82		41,700 00			
Farm No. 1.....	1,399 06				
do 2.....	1,221 97				
do 3.....	1,218 85				
do 4.....	1,046 19				
do 5.....	863 66				
do 6.....	1,463 63				
do 7.....	1,056 03				
do 8.....	1,407 10				
do 9.....	950 21				
do 10.....	1,374 17				
do 11.....	801 86				
do 12.....	918 98				
do 13.....	500 45				
do 14.....	996 16				
do 15.....	977 23				
do 16.....	1,507 90				
do 17.....	2,058 66				
do 18.....	2,335 61				
do 19.....	597 48				
do 20.....	1,466 24				
do 21.....	1,016 50				
do 22.....	1,809 50				
do 23.....	3,109 34				
do 24.....	5,393 17				
do 25.....	1,115 77				
do 26.....	683 10				
			37,288 82	4,411 18	
Sioux— <i>p</i>					
Supply Act, 1881-82.....		7,000 00			
Salaries, Agent, Farm Instructor, &c.....	1,281 39				
Travelling expenses, rent of office.	549 50				
Farm implements.....	552 68				
Seeds and expenses, including ploughing.....	149 95				
Ox, &c.....	88 97				
Miscellaneous supplies.....	118 56				
			2,741 05	4,258 95	
General Expenses— <i>q</i>					
Supply Act, 1881-82.....	\$67,235 00				
Governor-General's war- rant, 26th May, '82. (1) 25,000 00		92,235 00			
Carried forward.....		1,093,247 85	1,006,582 71	36,462 60	42,032 46

(1) Part of Governor-General's warrant, 26th May, 1882, for \$202,371.14.
6—22

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS—CONSOLIDATED FUND—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
MANITOBA AND THE NORTH-WEST— <i>Concluded.</i>					
Brought forward.....		1,093,247 85	1,006,582 71	36,462 0	42,032 46
General Expenses—Concluded.					
Salaries of Agents and Clerks.....	29,365 66				
Wages of Interpreters, Storemen, &c	13,511 69				
Travelling expenses.....	20,417 03				
Horse, waggon, &c., purchased.....	2,151 00				
Removal allowance to E. Dewdney	500 00				
Printing, advertising and stationery	3,085 80				
Medical attendance and medicine.	2,282 30				
Rents and fuel.....	4,744 46				
Telegrams and postage	2,054 05				
One-third cost of mail service.....	2,055 00				
Supplies for agencies, &c.....	3,622 14				
Inspection do	1,576 62				
Freight and express charges.....	1,579 09				
Balance personal account, J. G. Stewart.....	403 51				
Blacksmithing, glazing and other repairs.....	323 87				
Lumber and building.....	318 85				
Boats.....	222 50				
Commission paid on advances	412 78				
Custom duties and charges.....	203 30				
Sundries.....	1,091 44				
			89,921 09	2,313 91	
Commissioner's house and office— Supply Act, 1881-82		12,000 00		12,000 00	
Grist Mill— Supply Act, 1881-82... \$2,000 00 Governor General's Warrant, 26th May, 1882 (1) 2,000 00		4,000 00			
Wages of Miller and assistants....	1,691 49				
Provisions, &c.....	890 92				
Horses, saw logs, &c.....	710 69				
			3,293 10	706 96	
				51,483 41	42,032 46
Total Grant.....		1,109,247 85			
Total Expenditure			1,099,796 90		
Balance unexpended.....				9,450 95	

(1) Part of Governor General's Warrant, 26th May, 1882, for \$202,371.14.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS—CONSOLIDATED FUND—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
<i>Summary of Expenditure on account of Indians.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario and Quebec.....		32,300 00	32,300 00		
Nova Scotia.....		4,500 00	4,490 65	9 35	
New Brunswick.....		4,500 00	4,498 69	1 31	
Prince Edward Island.....		2,000 00	1,994 41	5 59	
British Columbia.....		42,209 31	40,333 75	1,875 56	
Manitoba and the North-West.....		1,109,247 85	1,099,796 90	9,450 95	
Total Grant.....		1,194,757 16			
Total Expenditure.....			1,183,414 40		
Balance unexpended.....				11,342 76	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN GORMAN.

a. Those several sums were granted to supplement the Indian Fund of Ontario and Quebec, and were wholly expended except that of \$3,000, no part of which had been expended up to 30th June, and which, having been given to a special purpose, is carried forward with other balances under the Order in Council of 27th June, 1882. The expenditure will be shown in the accounts relating to the Indian Fund.

b, c, d. The sums estimated for those several services were as closely calculated as was possible.

e. The expenditure under sub-head "1" of this appropriation was somewhat less than had been anticipated, owing to the establishment of local agencies, and owing also to the fact that the salaries were not all paid for twelve months.

For sub-head "2" the estimate was as close as possible, but any very close estimate under that and the succeeding sub-head is almost impossible, the expense connected both with Surveys and Reserve Commission depending largely on the length of the season during which the men engaged can keep the field.

f. A large sum—about \$35,000, which was not estimated for—was paid as arrears and annuities to Indians of Treaty No. 7, who, having been absent for some time hunting south of the boundary line, unexpectedly returned to the number of about 5,000. The original estimate would have been in excess of the sum required to pay the annuities in Treaty No. 7 if those Indians had not returned to the territories, and that excess, together with the sum granted by the Governor-General's

warrant, enabled the Department to meet the payment due to the absentees from the annuity meeting of the previous year.

The unexpected return of so many Indians necessitated a large over-expenditure of provisions provided for the annuity payments; and as they were entirely destitute owing to the disappearance of buffalo, the Department was obliged to furnish them with rations (together with all the other Indians of Treaty No. 7) for fully nine months, at a cost of about \$35,000 per month, or \$315,000, for which no provision was made in the original grant, the Departmental grant having been reduced by \$306,000. In distributing the amount granted under His Excellency's warrant of 26th May, amongst the several sub-heads of the appropriation, an effort was made to anticipate the probable over-expenditure in each case; this effort failed, however, owing to circumstances which the Department could not control, and therefore the sums shown as unexpended in items *f*, *n*, *q* and *s* might have been used to reduce the over-expenditure on account of "Supplies for destitute Indians."

g. This estimate was based on the probability of a certain number of Indians applying themselves to agriculture, a subject on which no very close approximation can be formed.

h. This estimate was as close as was possible.

i. Over-expended in consequence of a slight advance in the contract rates for cattle as compared with the prices of the previous year.

j. On this sub-head no very close estimate can be made, the expenditure depending on favorable weather for harvest operations; the safe housing of grain and roots, and the quantity of seed for the coming year which the Indians can be induced to save.

k. Estimated as closely as was possible.

l. The intentions of the Department with respect to the establishment of Industrial Schools in the North West Territories (for which schools this estimate was intended to provide), could not be carried into effect in 1881-82.

m. This over-expenditure was caused by the Department having been called on to pay a balance due on the survey of reserves in Treaty No. 7, in 1879.

n. The apparent under-expenditure is due to the fact that in distributing the amount of the Governor-General's warrant of 26th May, a larger sum than that proved to be necessary was placed to the credit of farm wages.

o. This under-expenditure is no doubt the result of the crops raised on the farms having largely contributed to the rationing of the laborers.

p. The \$4,000 estimated for the Sioux on the North Saskatchewan, was not required in 1881-82, although it may be needed next year.

q. This estimate was as close as was possible under the circumstances.

r. Commissioners headquarters not decided on, and buildings not erected.

s. Estimated as closely as was possible.

L. VANKOUGHNET,

Deputy Superintendent-General of Indian Affairs.

OTTAWA, 20th July, 1881.

Accounts, 1880-81; Vote, 166; Grants to Schools, B.C.

SIR,—The grants made to these schools seem to be under the authority of an Order in Council of 7th April, 1874, which provides for the following:—Nanaimo, with 50 pupils, \$250 per annum; St. Mary's, 42 pupils, boarded, \$350 per annum; Metlahkathla, 304 pupils, \$500 per annum; Metlahkathla, allowance for school-house, \$200; and seven other schools not named, \$300 per annum, each under the following conditions, viz:

1. Grants to be made only so long as the average attendance does not fall below thirty.

2. That the Commissioner reports that the school is conducted to his satisfaction.

Are the grants still made under the authority of this Order in Council? In some cases the payments made during 1880-81 vary in amount per quarter for the same school. In what way does that occur?

Please furnish me with the names of the schools comprising the seven mentioned above.

The report of the Commissioners as to the average and the conduct of the school should accompany each payment, and you will please forward the reports on which the payments for the year 1880-81 were made.

The grant formerly made of \$200 for school house at Metlakathla was under authority of an Order in Council, and it seems to me that the same authority should now be needed before making a grant of \$1,000 for a similar purpose to the same school, and of \$500 to Fort Simpson school. I would ask that such authority may be procured confirming these payments.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General Indian Affairs,
Ottawa.

OTTAWA, August 3, 1881.

SIR,—in reply to your letter of the 20th ultimo, relative to grants made to Indian schools in British Columbia during the year 1880-81, I beg to inform you that payment to the teachers of the Indian day schools in British Columbia is not now made under the Order in Council of the 7th April, 1874. A change was directed by letter to the Indian Superintendent, of August 21st, 1877, under which the rate to be paid for each pupil was fixed at \$12 per annum, and the aggregate amount to be paid any one school not to exceed \$300 per annum.

A return containing full particulars respecting the attendance and the subjects taught at each school, is received by the Indian Superintendent at Victoria at the close of every quarter, and is duly transmitted to the Department.

Salaries to the teachers of the following schools have been paid during the past year:—

Killadaman, Kincoeth, Masseth, Fort Rupert, Naas, Hazelton and Fort Simpson. The returns are not furnished in duplicate, and, therefore, I regret that I cannot comply with your request to furnish you with those received, as they are required by the Department.

With regard to the contribution to the school at Metlakathla, the same being a boarding as well as of the industrial type of schools, the amount is fixed by Order in Council at \$500 per annum.

The school at St. Mary's is of the same description and receives a grant of \$350 per annum.

As regards the contribution of \$1,000, which you appear to think was made towards the building of a school house at Metlakathla, I have the honor to inform you that it was not contributed for that object, but to enable the Indians of Metlakathla to complete the building of houses for themselves. A similar grant was made for the same purpose in the year 1875 and for which no Order in Council was issued.

I have the honor to be, Sir,
Your obedient servant,
L. VANKOUGHNET,
Deputy of the Superintendent-General of Indian Affairs.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, February 21, 1882.

Indian Consolidated Fund.

SIR,—I would beg to call your attention to the board allowances made to Agents, &c., in Manitoba and the North West Territories, which are as follows :—

Inspector Wadsworth, \$3.00 per day.

Other agents, \$2.00 per day.

An Order in Council of 5th of April, 1880, authorizes an allowance of \$1.50 per day to Agents in Manitoba and Keewatin, and another of 19th July, 1880, authorizes an allowance of \$2.00 per day to Agents in the North-West Territories.

Will you please give me a list of the agents to whom these orders apply?

There is seemingly no authority for the payment of \$3.00 per day to Mr. Wadsworth.

A payment of \$500.00 made to Mr. Dewdney for expenses bringing his family to the North-West Territories, should have been authorized by an Order-in-Council.

The payment to Mr. A. Patrick of \$2,000.00 on account of balance due to A. P. Patrick, should be confirmed by a receipt from the latter.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs,
Ottawa.

OTTAWA, February 24, 1882.

Indian Consolidated Fund.

SIR,—I would beg to call your attention to the Order in Council of the 19th July, 1880, referring to the appointment of an Indian Reserve Commissioner for British Columbia, which orders that the actual expenses of himself and party, be paid on receipt of proper vouchers.

From an examination of the appropriation accounts and vouchers, which have been furnished this office, it appears that an allowance of \$5.00 per diem, while absent from fixed residence, has been paid to the Commissioner, without any details being given.

I would also request information as to the standing of Mr. H. Guillot, who has been paid at the rate of \$100.00 per month since the first of July last. I do not know of any Order in Council appointing him.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs,
Ottawa.

OTTAWA, March 6, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 24th ult., relative :—

1st. To the allowance of \$5 00 per diem paid to the Indian Reserve Commissioner for British Columbia, while absent from his fixed residence: and

2nd. To the salary of \$100.00 per month paid Mr. H. Guillot, since the 1st July last.

In reply I beg to inform you that Reports in regard to both of these matters are at present before the Honorable the Privy Council.

I have the honor to be, Sir,
Your obedient servant,

J. LORNE McDOUGALL, Esq.,
Auditor-General.

L. VANKOUGHNET,
Deputy Superintendent-General Indian Affairs.

OTTAWA, March 1, 1882.

Indian Consolidated Fund.

SIR,—I would beg to call your attention to voucher No. 332, subsection 15, vote 163, for the expenses of E. McColl, for camp equipage and travelling expenses, in which the following charges appear:—

Provisions to self, from 23rd May to 21st October, inclusive, 152 days, at \$2 - - - -	\$304 00
Provisions to sundry canoemen and other atten- dants, amounting in all to 546 days, at \$1 -	546 00
Provisions to Alex. Campbell, canoeman, and assistant, 88 days, at \$1.50 - - - -	132 00
	<hr/> \$982 00

The allowance as authorized by Order in Council of
19th July, 1880, should be:—

152 days, Agent at \$1.50 - - - -	\$228 00
634 " Employees at 75c. - - - -	475 50
	<hr/> 708 50

Overcharge - - - - - \$278 50

The charges for medicine, &c., for Wm. Prince and R. Gowdison, amounting to \$5.75, should be deducted from the wages of these men.

I have the honor to be, Sir,
Your obedient servant,

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

J. L. McDOUGALL,
Auditor-General.

OTTAWA, March 30, 1882.

SIR,—In reply to your letter of the 1st instant, I have the honor to inform you that, while the rates, as quoted therein, of allowances to Superintendents and Agents and other employes of this Department, in the Province of Manitoba and District of Keewatin, over and above actual moving expenses when travelling on duty, are correct, yet it is submitted that the rates do not apply in any sense to the case of Mr. E. McColl, Inspector of Indian Agencies, for the following reasons, viz.:—

1st. Mr. McColl is neither a Superintendent nor an Agent, and he cannot be considered to belong to that other class of employees for whom a daily ration of seventy-five cents was provided by Order in Council.

2nd, Superintendents and Agents, when required to move from their fixed residence, do not go beyond the comparatively narrow limit of their Superintendency or Agency, and for any journey which they are called upon to perform within such limit, they can easily provide for themselves and attendants rations at the rates provided for in the Order in Council.

3rd. The case is very different as regards the journeys performed by Mr. McColl, covering, as they do, thousands of miles travelled without intermission during at least five months of the year. Mr. McColl's last journey, for instance, commenced with the opening of navigation in May, and ended on the setting in of winter in October. It would be manifestly impossible to provide at starting a sufficient

quantity of rations for the subsistence of a party of four or five men during a five months journey in canoes, and interrupted by long and fatiguing portages. Mr. McColl, therefore, had to buy provisions as he went, paying frequently exorbitant prices for them, and being obliged to share them with Indians, whose reserves were visited by him in the interests of the Department.

4th. Neither can the steersmen, canoeemen, and others employed on special service, be considered to belong to the class of "other employés" provided for in the Order in Council, they being a class quite distinct from the ordinary interpreter and laborer usually employed by an Agent.

With respect to the charge for medicines, amounting to \$5.75, which you state should be deducted from the wages of Wm. Prince and R. Gowdison, it may, in reply, be sufficient to remark that medicines, in proper quantities, are always considered to be a necessary element in the supplies for such long journeys, and that voyageurs are not required to provide medicines for themselves any more than are sailors on board a ship at sea.

The foregoing remarks apply equally to the case of Mr. Inspector Wadsworth, in regard to which a letter was addressed by you to this Department on the 21st ultimo.

With respect to the payment of two thousand dollars (\$2,000) to Mr. A. Patrick, on account of the balance due A. P. Patrick, and to be paid by the Department to I. G. Baker & Co., a voucher for the payment of the whole sum retained from Mr. Patrick for credit of that firm, viz. Two thousand two hundred and forty dollars and thirty-six cents (\$2,240.36) will shortly be furnished you by this Department. It is proposed to pay the balance of two hundred and forty dollars and thirty-six cents (\$240.36), to Baker & Co. without delay.

With regard to the payment of five hundred dollars (\$500), to Mr. Dewdney, for which you state an Order in Council is necessary, I beg to say that, although it had been determined in Council not to pay expenses of officers and their families, such as that performed by Mr. Dewdney, the payment of five hundred dollars (\$500) was especially directed to be made by the Superintendent-General of Indian Affairs, an understanding to that effect having been had with Mr. Dewdney, prior to the passage of the Order in Council prohibiting the payment of such expenses.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

Deputy of the Superintendent-General of Indian Affairs.

J. LORNE McDUGALL, Esq.,
Auditor-General.

OTTAWA, June 6, 1882.

SIR,—On examining the Annuity Pay-lists of Manitoba and the North West Territories, I observe that:—

(1.) The receipt or mark of the Indians is in no case obtained.

(2.) The pay list is generally marked as follows: "Certified Correct" and signed by one or more Agents.

The Indians, I understand, refuse to sign the pay lists or make a mark opposite their names, acknowledging the receipt of their annuities.

In view of these facts, I would suggest that a legal declaration of the paying agent and his assistant should be attached to each pay list covering the following:—

(a) Giving the position of the deponent as agent, assistant, &c.

(b) That the money as set down on the pay list was paid in the presence of the deponent.

(c) That each Indian named on the pay list is entitled under treaty to the amount set opposite his or her name.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET, Esq.,

J. L. McDUGALL,

Deputy Superintendent-General of Indian Affairs,

Auditor-General.

Ottawa.

INDIAN TRUST FUND.

STATEMENT of transactions in connection with these Funds during the
Year ended 30th June, 1882.

	\$	cts.	\$	cts.	\$	cts.
Balance at credit of these funds, 30th June, 1881, bearing interest at 6 per cent.....			1,119,646	35		
Balance at credit of these funds, 30th June, 1881, bearing interest at 5 per cent.....			1,970,152	43		
					3,089,798	78
Interest accrued during the year—						
On funds in hands of Dominion Government.....	166,263	53				
On loan to — White.....	250	00				
			166,513	53		
Collections during the year—						
From ordinary sales of lands, rents, &c.....	104,258	43				
Seigniorial lands.....	11,678	66				
			115,937	09		
Government grants.....			32,300	00		
					314,750	62
					3,404,549	40
Expenditure during the year.....					257,277	97
Balance at credit of these funds, 30th June, 1882.					3,147,271	43

SUMMARY of the Interest, Receipts and Expenditure during the Fiscal
Year ended 30th June, 1882.

No.	Name of Tribe.	Interest.	Receipts.	Expendi- ture.
		\$ cts.	\$ cts.	\$ cts.
1	Batchewana Indians.....	583 76	1,216 54	839 29
2	Chippewas of Beausoleil.....	2,867 60	279 37	2,885 27
3	do Nawash.....	15,562 68	13,401 47	18,568 43
4	do Rama.....	2,682 76	257 62	2,708 70
5	do Sarnia.....	9,256 04	10,480 70	12,380 78
6	do Saugeen.....	12,582 44	10,956 85	13,845 16
7	do Snake Island.....	1,259 24	316 96	1,306 13
8	do Thames.....	3,593 72	18 74	3,486 89
9	do Walpole Island.....	3,128 16	2,709 02	4,663 97
10	Fort William Band.....	51 28	32 50	46 95
11	French River Indians.....	48 12	.....	110 59
12	Garden River Indians.....	1,434 52	2,475 70	2,497 19
13	Hervey's Inlet Indians.....	100 00	.....	124 99
14	Lake Nipissing Indians.....	539 56	128 00	654 19
15	Manitoulin Island Indians.....	9 96	145 46	24 55
16	Meganattewan Indians.....	29 04	.....	255 98
17	Mississaguas of Alnwick.....	4,349 20	1,742 65	7,594 72
18	do Credit.....	6,616 40	2,166 36	8,742 27
19	do Rice and Mud Lakes.....	2,846 16	246 23	3,017 97
20	do Scugog.....	691 64	574 89	1,326 56
21	Mohawks of Bay of Quinté.....	6,129 28	2,643 51	6,983 75
22	Moravians of Thames.....	8,094 56	123 30	7,334 58
23	Munsees of Thames.....	133 40	.....	108 70
24	Ojibbewas and Ottawas of Manitoulin Island.....	4,488 00	17,266 77	7,197 29
25	do of Lake Huron.....	2,666 72	.....	11,004 00
	Carried forward.....	89,654 24	67,182 64	117,708 90

INDIAN TRUST FUNDS—*Continued.*

SUMMARY of the Interest, Receipts and Expenditure during the Fiscal Year ended 30th June, 1882—*Concluded.*

No.	Name of Tribe.	Interest.	Receipts.	Expenditure.
		\$ cts.	\$ cts.	\$ cts.
	Brought forward.....	89,654 24	67,182 64	117,708 90
26	Ojibbewas of Lake Superior.....	2,154 08		7,500 98
27	do Mississauga River	195 00	15 50	216 46
28	Oneidas of Thames.....	15 72	465 00	157 61
29	Parry Island Indians	1,949 24	503 94	1,997 02
30	Pottawattamies of Walpole Island	193 24	193 22	259 20
31	Serpent River Indians.....	68 72	40 00	116 43
32	Six Nations of Grand River.....	46,317 62	2,424 06	38,749 80
33	Shawanaga Indians.....	200 60	1,507 09	342 00
34	Spanish River Indians.....	143 40		143 42
35	Thessalon River Indians	454 60	1,572 47	1,096 71
36	Tootomena and Band.....	54 68		54 69
37	Whitefish River Indians.....	52 16	1,387 43	198 32
38	Wyandotts of Anderdon.....	3,740 20	2,441 75	3,998 87
39	Abenakis of St. Francis.....	95 12	2,115 42	423 40
40	do Becancour	17 44		
41	Amalacites of Isle Verte and Viger.....	68 92	507 29	203 35
42	Golden Lake Indians	7 36		131 10
43	Hurons of Lorette.....	26 88		
44	Iroquois of Caughnawaga.....	1,144 63	11,654 83	3,202 37
45	do St. Regis.....	1,864 20	1,196 71	5,153 69
46	Lake St. John Indians.....	40 64	330 88	531 85
47	Lake of Two Mountain Indians.....	75 08	33 09	303 28
48	Nipissinguas, &c., of Upper Ottawa	162 80	120 00	117 20
49	River Desert Indians	1,565 56	2,518 96	2,090 18
50	Indians of British Columbia	274 56	314 50	13 62
51	do Manitoba and North-West Territories.....	112 52	517 61	234 21
52	do Nova Scotia.....	11 76	26 50	120 00
53	do New Brunswick.....	79 84	449 60	89 95
54	Tobique Indians.....	145 08	1,235 95	311 93
55	Indians of Prince Edward Island.....	1 36		
56	J. B. Clench.....	54 12		
57	Nancy Maiville.....	126 60		126 60
58	James Menace.....	75 96		75 96
59	William Wabback.....	101 24		101 24
60	Province of Quebec Indian Fund.....	2,622 28		8,870 18
61	Indian Land Management Fund.....	5,232 28	584 34	21,958 66
62	Suspense Account.....	248 40	572 28	401 80
63	Indian School Fund.....	7,135 40		17,616 98
64	Surveys			
65	Oka Indians (Seminary Account).....		15,996 00	20,996 00
66	Superannuation			1,625 00
	Total Interest.....	166,513 53		
	do Receipts (not including Government Grants).....		115,937 09	
	do Expenditure.....			257,277 97

I certify that these accounts have been examined under my directions and are correct,

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

INDIAN TRUST FUND.

STATEMENT of Government Grants for the Fiscal Year ended 30th June, 1882, and the disposition made of them.

ONTARIO AND QUEBEC.		\$ cts.	\$ cts.
Annual Grants—			
For Indians of Quebec.....		4,200 00	
Purchase of blankets for aged and infirm Indians of Ontario and Quebec.....		1,600 00	
Indian schools in Ontario and Quebec.....		5,000 00	
Annuities under the Robinson Treaty.....		13,000 00	
Surveys of Reserves in older Provinces.....		3,000 00	
Grant to complete a road now partially opened through the Lake St. John Indian Reserve, in the Township of Ouiatchouan, P.Q.		500 00	
Indians of Oka—To provide for the payment of claims for improvements made by squatters on the Indian Reserve, in the Township of Gibson.....		5,000 00	
			32,300 00
Placed to credit of Province of Quebec Indian Fund.....		4,200 00	
do Indian Land Management Fund.....		1,600 00	
do Indian School Fund.....		5,000 00	
do Ojibbewas of Lake Huron.....	\$8,097 42		
do do Lake Huron.....	4,902 58		
		13,000 00	
do Survey Account.....		*3,000 00	
do Lake St. John Indians.....		500 00	
do Oka Indians (Seminary account).....		5,900 00	
			32,300 00

* The grant for surveys in older Provinces not having been expended during the fiscal year ended 30th June, 1882, was carried forward by Order-in-Council of the 27th June, 1882.

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN GORMAN.

INDIAN TRUST FUND—*Concluded.*

SUMMARY of Expenditure during the Fiscal Year ended 30th June, 1882.

	\$ cts.	\$ cts.
Distribution amongst Indians.....		136,721 89
Salaries of Agents.....	17,669 25	
Commission paid Agents.....	2,896 46	
		20,565 71
General expenses of Agents and others.....	6,449 40	
Advertising and printing.....	338 45	
		6,787 85
Inspection of Agencies.....		1,400 15
Superannuation allowances.....		1,625 00
School grants.....	10,442 50	
Teacher's salary.....	8,925 15	
Books, &c., for schools.....	550 78	
Education of Indian child, &c.....	180 00	
Inspection of schools.....	53 50	
		20,151 93
Physicians salaries, medicine, &c.....		7,338 39
Missionaries' salaries.....		2,363 29
Salaries of Chiefs, Councillors, Interpreters, &c.....	6,771 02	
Chief's board money.....	800 00	
Pensions to Indians.....	1,612 59	
		9,183 61
Supplies to sick and destitute Indians.....	3,706 26	
Grants for relief.....	3,364 22	
Blankets.....	1,678 62	
Seed grain.....	1,358 83	
Oxen.....	115 00	
		10,222 93
Buildings and improvements.....	9,156 00	
Roads and bridges.....	4,204 56	
Surveys.....	2,442 60	
Fencing.....	125 00	
		15,928 16
Law costs.....	1,241 90	
Deputy-Minister of Justice (nett amount paid him).....	359 32	
		1,601 22
Oka Indians, removal to Township of Gibson, &c.....	*12,791 00	
Compensation for improvements at Oka.....	*3,005 00	
do to squatters in Township of Gibson.....	5,626 13	
		21,422 13
Advance to an Indian.....	200 00	
do Cayugas for expenses returning to Canada.....	551 38	
do Mississaguas of Credit for a Band.....	114 83	
		866 21
Insurance.....	146 80	
Fire losses.....	155 00	
		301 80
Presents ordered by His Excellency the Governor General.....	107 70	
Prize plough.....	50 00	
		157 70
Amounts of revenue refunded.....		395 40
Sundries.....		244 60
		257,277 97

* The sum of \$15,796 was repaid by the Seminary and deposited to the credit of the Indian Fund.

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

OTTAWA, January 18, 1882.

SIR,—I am returning herewith an account of Bulman & Wallbank, for survey of Caughnawaga Reserve \$1,354.00, paid by cheque No. 11,533, on 4th August, 1881.

I would beg to call your attention to the charges made in it, amounting to \$372.83 for expenses incurred by delay on account of erroneous plan furnished.

It is desirable that all accounts should be certified and approved by an officer of your Department, as to work performed, prices charged and extensions, and in a case like the present an explanation added of the charges referred to.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,
Auditor-General.

L. VANKOUGHNET, Esq.,

Deputy Superintendent-General of Indian Affairs.

OTTAWA, January 24, 1882.

SIR,—The account of Messrs. Bulman & Wallbank, for survey on the Caughnawaga Reserve, having been certified and approved and explanations endorsed thereon as requested in your letter of the 18th inst., the same is re-enclosed herewith.

I have the honor to be, Sir,

Your obedient servant,

ROBT. SINCLAIR,

For Deputy of the Superintendent-General of Indian Affairs.

J. LORNE McDougall, Esq.,

Auditor-General.

(Memo.)

The erroneous plan above referred to which occasioned delay and consequent extra expense was the only plan of the reserve, at that time, in the possession of the Department, and was supposed to be correct, but subsequently found to be erroneous, and delay ensued until the record of the Crown Lands Department at Quebec were searched and the necessary corrections made.

L. V.

D. M.

OTTAWA, January 27, 1882.

Pay-lists of Indian Funds.

SIR,—I have the honor to call your attention to the following observations arising out of the examination of some pay-lists lately received at this office.

1. Sums have been placed on pay-lists, which were sent to third parties to be paid to the Indians entitled thereto, but no evidence is furnished that such payment has been made. * * * * *

2. I observe that Mr. Phipps has been in the habit of retaining the annuities of any Indians absent at time of a payment. It seems to me that this practice is objectionable. Accompanying the returns of some of the other Agents there is a list of all Indians unpaid, but the money due them is not retained by the Agent. This course is preferable, and, I would suggest, should be followed by all the Agents. Would you be pleased to have me furnished with a statement showing:—

(a) All moneys of this nature in the hands of Mr. Phipps on the 1st July last.

(b) All sums since retained.

(c) All sums since paid to Indians with vouchers therefor.

3. Some of the pay-sheets are certified as correct by the Agent, others by the agents and chiefs or headmen of the bands. It is desirable that the latter course should be followed by all.

4. The signature A. Arthur Clarke on the pay-lists of Agent, Amos Wright, seems to have been made with a stamp. In no case should a signature stamp be used as it is of no value as evidence.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

L. VANKOUGHNET, Esq.,

Deputy Superintendent-General of Indian Affairs,
Ottawa.

OTTAWA, March 20, 1882.

SIR,—I beg to acknowledge the receipt of your letter of the 27th January last, embodying observations arising from the examination of pay-lists of Indian Annuities, and shall reply to the same *seriatim* :—

1st. C. Skene's pay-list 10,962, 11,216.

The Agents shall be instructed to discontinue the practice of sending to third parties, except they are officers of this Department, moneys entrusted to them for payment to Indians. In future the annuity of an Indian not present at the payment of his band, will be refunded by the Agent, unless such Indian is a permanent resident of another Superintendency, in which case a supplementary pay-list will be furnished by the paying officer.

2nd. J. C. Phipps pay-list, 11,216.

Mr. Phipps will be instructed not to retain any moneys hereafter; but to refund at once the share of any absentee from the payment, and he will be requested to furnish the following information which will be sent to you so soon as it has been received.

(a) Annuity moneys retained and in his hands 1st July, 1881.

(b) Sums since retained.

(c) Sums since paid, with vouchers.

4th. Your wishes respecting certification of pay-sheets by a chief or headman, will, as far as possible, be carried out; but Indians generally are averse to placing their hands to paper.

5th. This Department is satisfied that the signature of A. Arthur Clarke is written—not stamped—but enquiry as to the fact will be made of Mr. Amos Wright, whose reply will be conveyed to you.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

Deputy Superintendent-General of Indian Affairs.

J. L. McDOUGALL, Esq.,

Auditor-General.

OTTAWA, January 27, 1882.

Indian Fund—Grants to Schools.

SIR,—In the statement accompanying my letter of the 14th April last, I asked for a list of all grants to schools at present in force, and the authority on which each was originally made. Would you be pleased to have this information furnished me.

I consider also that the parties receiving these grants should furnish statements of the disposal of them, accompanied by vouchers.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

L. VANKOUGHNET, Esq.,

Deputy Superintendent-General of Indian Affairs,
Ottawa.

OTTAWA, March 23, 1882.

SIR,—In compliance with the request made in your letter of the 27th January last, I have the honor to enclose a statement containing the balance of the information asked for in your previous letter of the 14th April last, being a list of all grants to Indian Schools at present in force, and the authority under which each grant was originally made.

I have the honor to be, Sir,
Your obedient servant,

L. VANKOUGHNET,
Deputy of the Superintendent-General of Indian Affairs.

J. L. McDougall, Esq.,
Auditor-General.

STATEMENT of the Grants, payable from Indian Trust Funds, now in force, and the authority on which they were made "School Grants."

Purpose for which Grant is made.	Amount of Grant.	Authority.
	\$ cts.	
Mount Elgin Industrial Institute.....	3,000 00	Orders in Council of 16th March, 1880, and 24th March, 1869.
Singwauk Home.....	1,800 00	Order in Council, 10th January, 1881.
Wawanosh Home.....	600 00	do 13th December, 1878.
Wikwimikong Institute.....	1,200 00	do 30th November, 1875.
Grant to schools conducted by New England and Methodist Missionary Societies.....	{ 1,500 00 }	do 18th November, 1878.
Grant to schools conducted by Methodist Society	550 00	do 10th June, 1880.
	1,500 00	

L. VANKOUGHNET,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, April 26, 1882.

Indian Fund.

SIR,—I would beg to call your attention to the payments made to W. R. Bartlett and F. Talfourd, two superannuated officers.

The cheque in favor of Mr. Bartlett is endorsed by him, but that in favor of Mr. Talfourd is endorsed by his attorney A. Vidal. In consequence there is actually no evidence to show that Mr. Talfourd is still living. When payments are made to superannuated officers chargeable to Consolidated Fund, a receipt and declaration is demanded of which I enclose a blank form. I would suggest that a declaration somewhat similar should be furnished by both these gentlemen.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDougall,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

NOTE.—Hon. Mr. Vidal, made a verbal explanation to me with reference to the present payment to Mr. Talfourd, which I deemed satisfactory.

J. L. McDougall,
Auditor-General.

OTTAWA, June 4, 1882.

SIR,—I have the honor to acquaint you that I have been informed by Mr. Vicars of this Department that you have expressed a wish that all Agents of the Department who are paid from Indian Funds shall subscribe to the superannuation fund, and to request that, if such be the case, you will officially notify me of your wishes in the matter, in order that steps may be taken to carry the same into effect.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

Deputy of the Superintendent General of Indian Affairs.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, June 15, 1882.

Indian Fund.

SIR,—I have the honor to acknowledge the receipt of your letter of the 14th inst., in reference to superannuation abatements on salaries of Indian Agents, chargeable to Trust Fund.

I may say in reply that Mr. Vicars spoke to me about an Agent whose term of service was interrupted and who is paying the superannuation charge. I suggested that he should be called on to pay the tax on the sum received by him during the former period of service. I have no recollection of any other conversation on a superannuation question with Mr. Vicars, but it is probable he had with the Examiner of the Indian Accounts. However I should be glad if you would open a superannuation fund account as a sub-account of your Trust Fund Account, crediting it with all superannuation drawbacks, and debiting it with amounts paid for superannuation. I think also that it would be well with reference to this question, to treat all Agents doing the same kind of work, and who are consequently equally likely to become a charge on the Superannuation Fund, in the same manner with regard to the superannuation drawback.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, August 14, 1882.

SIR,—Referring to statements of superannuation deductions received with your letter of the 11th inst., I observe that none were made on salaries of some of the Agents, two of whom, it is stated, will pay arrears out of salary for 1882-83.

Would you please inform me under what regulations these abatements are first made.

As there are but a few not now paying the abatement, would it not be advisable to extend the rule to all Agents receiving a certain salary or over?

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, August 15, 1882.

SIR,—I have the honor to acknowledge your communication of the 14th, and in reply I have to inform you that a few of the Agents in Ontario and Quebec have never paid superannuation, as heretofore it has been supposed that it was optional with the outside service and some have declined to subscribe to the fund.

If such is not the case, I have to request that your answer may place the matter beyond doubt and immediate steps will be taken to bring all Agents under the Act, but in some cases, time will have to be allowed in which to pay arrears, as the reduction of the whole from one month or quarter's salary would very seriously inconvenience those whose remuneration is small.

I have the honor to be, Sir,

Your obedient servant,

ROBT. SINCLAIR,

for Deputy Superintendent-General of Indian Affairs.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, September 19, 1882.

Indian Fund.

SIR,—I have the honor to acknowledge the receipt of your application of 18th inst., asking that \$5,000 voted during the last session to provide for the payment of claims for improvements made by squatters on the Indian reserve in the Township of Gibson, should be transferred to the credit of Indian Fund.

I would beg to say in reply that it seems to me this appropriation being voted for a specific purpose should have been treated similarly to any other appropriation account, and not merged in the Indian Fund. However in view of the circumstances and that grants of this nature have been so treated in the past, I am now passing an entry warrant, as requested.

I would suggest that in future all appropriations which you desire to treat in this manner, should read: *Grant to supplement Indian Fund.*

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, October 12, 1882.

Indian Trust Fund.

SIR,—Referring to correspondence in connection with superannuation abatements from salaries of officers, and in view of the fact that a few only of those appointed previous to the first July last, have not paid these abatements, I would beg to state that I approve of bringing them on the same footing with the other officers, and of making satisfactory arrangements with them for the payment of arrears, and that an Order in Council be procured to this effect.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, October 18, 1882.

SIR,—In reply to your letter of the 12th instant, I have the honor to inform you that satisfactory arrangements have been made with the only officer of the outside service of this Department entitled to the privileges conferred by the superannuation Act on public officials who had not, up to the date of your letter, arranged for the payment of arrears due on account of superannuation abatement.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

Deputy Superintendent-General of Indian Affairs.

J. LORNE McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

NORTH-WEST MOUNTED POLICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.		Expendi- ture.	Expenditure compared with Grant.		
				Less than Estimated.	More than Estimated.	
	\$	cts.	\$	cts.	\$	cts.
Pay of Force, including Staff and extra pay to Farmers and Artizans.						
Supply Act, 1881-82.....			110,000 00	97,961 51	12,038 49	
Rations—						
Supply Act, 1881-82.....	45,000	00				
Supplementary.....	5,000	00				
Forage—			50,000 00	49,712 56	287 44	
Supply Act, 1881-82.....	40,000	00				
Supplementary.....	20,000	00				
Fuel and Light—			60,000 00	73,849 24		13,849 24
Supply Act, 1881-82.....	7,000	00				
Supplementary.....	1,500	00				
Clothing.....			8,500 00	8,498 66	11 34	
Supply Act, 1881-82.....	20,500	00				
Supplementary.....	15,000	00				
Repairs and renewals, replacement of horses, arms and ammunition.			35,500 00	22,068 24	13,431 76	
Supply Act, 1881-82.....	37,000	00				
Supplementary.....	12,000	00				
Medicines and medical comforts—			49,000 00	45,115 57	3,884 43	
Supply Act, 1881-82.....	1,500	00				
Supplementary.....	3,500	00				
Books and stationery.....			5,000 00	4,939 15	60 85	
Transport and freight charges, Guides, Teamsters, &c.—			1,500 00	1,367 94	132 06	
Supply Act, 1881-82.....	24,500	00				
Supplementary.....	30,000	00				
Contingencies—			54,500 00	59,392 24		4,892 24
Supply Act, 1881-82.....	3,000	00				
Supplementary.....	3,000	00				
			6,000 00	5,561 36	438 64	
Total Grant.....		380,000 00			30,285 01	18,741 48
Total Expenditure.....			368,456 47			
Balance unexpended.....					11,543 53	

I certify that this account has been examined under my directions and is correct.

Examined.

JOHN GORMAN.

6—22½

J. L. McDOUGALL,

Auditor-General.

(Memorandum.)

The over-expenditure for forage was caused partly by increased prices, and partly by the purchase of extra supplies, necessitated by the unusually severe field service required of the police during the year.

The over-expenditure for transport was caused by the service under that sub-head being much heavier during the year than was anticipated when the estimates were prepared.

With reference to the several sub-divisions of Mounted Police Service, which show under-expenditure, owing to the long distances and difficult means of communication in the North-West, it is impossible to obtain and pay, within the fiscal year, all the accounts incurred for the service of the year. To meet this difficulty the unexpended balance of the appropriation was brought forward to the year 1882-83, and the expenditure of the same will be shown in the Public Accounts for 1882-83.

FREDERICK WHITE,

Comptroller North-West Mounted Police.

April 4, 1882.

North-West Mounted Police.

SIR,—Would you please furnish me with a list of all orders authorizing the payment of any salaries or other moneys, to any person or banks, or deposits in savings banks. I would request that in future these orders should be taken in duplicate and the original sent to this office.

The duplicates of accounts and receipts which are now sent with the originals to this office should be retained by the Department.

Would you please inform me what the regulations of the Department are as to security to be given by officers, and give me a list of all those from whom security is now held, and the amount of each.

What Orders in Council have been passed regulating the allowance to be made, officers and others whilst travelling? In all cases details should be given and vouchers as far as possible.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

LINDSAY RUSSELL, Esq.,

Deputy Minister of Interior.

DEPARTMENT OF INTERIOR,

OTTAWA, April 18, 1882.

North-West Mounted Police Branch.

SIR,—Referring to your letter of the 4th inst., on the subject of Mounted Police Accounts, I have the honor to state—

1st. That authority for payment by the Department, of moneys to any person or bank on account of the pay of members of the Mounted Police Force is contained in Mounted Police Form No. 3, which is attached to the pay-list on account of which the payments are made.

2nd. That the regulations with respect to security to be given by officers of the Mounted Police, are as follows:—

Officers furnish security for two thousand dollars (\$2,000), either by private bond or by bond of a Guarantee Company—if the latter the Department pays half the annual premium, and the respective officers the other half. Annexed is a schedule showing the officers now furnishing security.

3rd. That the officers of the Police Force have hitherto drawn travelling expenses under a general Order in Council, limiting the amount to \$3.50 per day. The Commissioner of the force has drawn at the rate of \$3.50 per day, and the other officers at the rate of \$3.00 per day while travelling. When in Ottawa on official duty the Commissioner has drawn \$3.00 a day board allowance, and the other officers \$2.00 a day. As I understand that you prefer that an Order in Council should pass providing specially for travelling expenses of officers of the Mounted Police, I shall submit to the Minister a Report having that object in view.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,

Deputy of the Minister of the Interior.

J. L. McDougall, Esq.,
Auditor-General.

April 5, 1882.

North-West Mounted Police.

SIR,—Referring to the statement furnished covering the expenditure out of petty cash, I would beg to call your attention to the charges for cab-hire, on official business, amounting to \$41, and subscriptions to *Mail* and *Globe* newspapers \$11.70.

These items come more properly under the head of Departmental Contingencies (see 31st Victoria, chapter 35), and I would request that an application be made to have them transferred, and in future that charges of this nature should be paid through the Accountant of Contingencies.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,

Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

April 27, 1882.

North-West Mounted Police.

SIR,—In my reply of the 4th instant, I asked what Orders in Council had been passed regulating allowance to officers and others whilst travelling.

In your reply of the 18th instant, you state that these allowances are made on the authority of a general Order in Council and that the rate fixed is for Commissioner \$3.50 per diem, and for other officers \$3.

In the vouchers which I am returning herewith, Mr. P. R. Neale makes a charge for fifty days allowance whilst travelling to Winnipeg and return at \$3.50 per diem, an over charge, according to your rates, of \$25, which should be refunded.

I would also beg to state that the General Order in Council referred to, orders that only the *bona fide* disbursements for living expenses should be paid, limiting the maximum allowances to \$3.50 per diem, consequently it is necessary that a detailed statement of such disbursements and vouchers, as far as possible, should be furnished.

I observe that Mr. Neale is a permanent officer of the force, and is also paid a regular monthly salary. He is also paid \$25 per month as board allowance, which has been continued for some time. Any such payment as this should be under the authority of an Order in Council which I would ask should yet be procured.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,

Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

OTTAWA, April 28, 1882.

North-West Mounted Police Branch.

SIR,—Referring to your letter of the 27th instant, on the subject of travelling expenses to officers of the Mounted Police, the case of Inspector P. R. Neale being allowed \$3.50 per day for a certain period during last summer was a special case justified by the services performed by that officer and the expenses connected therewith.

I might mention in this connection that at the present time the Inspector of Mounted Police stationed at Winnipeg is being allowed \$3.50 per day in consequence of the excessive cost of living there.

As I stated in my previous letter immediately after the Session of Parliament, the subject of travelling expenses and daily allowances to officers of the Mounted Police will be brought under the consideration of the Minister of the Interior, with a view to an Order in Council being passed regulating the same in future.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,

Deputy Minister of Interior.

J. L. McDougall, Esq.,
Auditor-General.

May 30, 1882.

North-West Mounted Police.

SIR,—In the enclosed vouchers, Nos. 1681 and 1682, travelling allowances at the rate of \$3.50 per diem are charged by Mr. Irvine, Commandant, and Mr. Cotton, Superintendent. Would you please let me know the date of the Order in Council authorizing this rate? In all cases details should be given and no more charged than the actual *bona fide* disbursements.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,

Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

OTTAWA, August 31, 1882.

SIR,—Referring to your letter returning the North-West Mounted Police vouchers 1681 and 1682, for explanation of the charges made therein by Commissioner Irvine and Superintendent Cotton of the \$3.50 per day while travelling,—

These officers returned to the North-West *via* the Western States and Montana, and Col. Irvine represents that \$3.50 does not cover the actual expenditure, although that is the maximum sum allowed by the general Order in Council under which officers of the North-West Mounted Police draw travelling allowances.

Permanent headquarters of the force have now been located on the line of the Canadian Pacific Railway, and as soon as the force is established I shall bring the subject of travelling allowances under the consideration of the Minister.

I have the honor to be, Sir,

Your obedient servant,

A. RUSSELL,

for the Deputy of the Minister of the Interior.

J. L. McDougall, Esq.,
Auditor-General.

November 10, 1882.

North-West Mounted Police.

SIR,—In your statement for June last I observe a payment to Messrs. John Durie and Son of \$93.77 for Medical Journals and papers, which I assume are for the use of the surgeons of the force. Without an agreement by the Government to provide medical works, each surgeon should furnish his own. If the arrangement with them contemplates the furnishing of such works, they should be procured through the Stationery Office. (See 31 Vic., chap. 35, sec. 15 and 18.)

* * * * * * *

I may take the opportunity to call your attention to Sec. 33 of the Audit Act, which is as follows:—

No payment shall be authorized by the Auditor-General in respect of works performed or materials supplied by any person in connection with any part of the public service of Canada, unless in addition to any other voucher or certificate which may be required in that behalf, the officer under whose special charge such part of the public service is, certifies that such work has been performed or such materials supplied, as the case may be, and that the price charged is according to contract, or if not covered by a contract is fair and just.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

OTTAWA, December 7, 1882.

SIR,—Referring to your letter of the 10th November last, enquiring with reference to the payment of \$93.77, for medical papers and journals for the use of the Surgeons of the N. W. M. Police,—

The medical papers and journals are not purchased specially for the use of the surgeons, of whom there are only three, but for general use at the various police posts throughout the North West, seven of which have hospitals.

At the smaller posts which can only be visited occasionally by the surgeons, hospital stewards are in charge of the invalids, and it is very desirable that they should have access to certain medical works which it would be unreasonable to expect them to purchase at their own expense.

In accordance with your suggestion these books will in future be supplied through the Stationery Office.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,

Deputy of the Minister of Interior.

J. L. McDOUGALL, Esq.,
Auditor-General.

November 10, 1882.

North-West Mounted Police.

SIR,—Referring to Cheque No. 731 for \$364.55 for fines imposed which was deposited in the Dominion Savings Bank at Toronto, on account of the N. W. Mounted Police, I would request you to cause a statement to be furnished me of this account, giving the amounts deposited and withdrawn each year since it was first opened, and the purpose to which the withdrawals were applied.

I would like to know also under what regulations these fines are so disposed of, instead of being deposited as are all other fines, to the credit of the ordinary account of the Receiver-General.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

OTTAWA, December 7, 1882.

SIR,—Referring to your letter of the 10th November last, on the subject of the North West Mounted Police fine fund.

Prior to the passing of 42 Vict., Chap. 36, this fund was, under the authority of Statute, managed by the Commissioner of the Mounted Police, with the approval of the Governor in Council, and was applicable to the payment of such rewards for good conduct and meritorious services as might be established by the Commissioner.

The fines were deposited to the credit of the Commissioner in the Dominion Savings Bank at Winnipeg, and amounts were withdrawn from the fund by the cheque of that officer.

Under the Statute of 1879 (42 Vic. Chap. 36), it is provided that the fine fund shall be applicable to the payment of rewards for good conduct or meritorious services, to the establishment of libraries and recreation rooms, and such other objects as the Minister may approve for the benefit of the members of the force. For convenience of management, on the 30th June, 1881, the account was transferred from the Dominion Savings Bank at Winnipeg to the credit of the Deputy Minister of the Interior at the Dominion Savings Bank, Toronto.

I would further state that the withdrawals have been for the purchase of reading matter, and articles for the recreation of the members of the force.

I have the honour to be, Sir,
Your obedient servant
A. RUSSELL,
For the Deputy Minister of Interior.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.			Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Canada Gazette— a</i>						
Supply Act, 1881-82.....	4,000 00					
Printing and despatching <i>Gazette</i>		2,207 10				
Paper, &c.....		1,346 42				
Translation.....		199 00				
Postages, stationery, &c.....		242 48				
Total Expenditure.....			3,995 00			
Balance unexpended.....				5 00		
Revenue for 1881-82... \$3,084 72						
<i>Miscellaneous printing— a</i>						
Supply Act, 1881-82.....	10,000 00					
Parliamentary Reports.....		13,875 03				
Budget Speech, English.....		732 00				
do French.....		839 75				
do Paper.....		691 63				
Supplementary Estimates.....		189 31				
51 copies of Public Accounts....		31 05				
Total Expenditure.....			16,358 77			
Amount over-expended.....						6,358 77
<i>Unforeseen expenses: expenditure thereof to be under Order in Council, and a detailed statement to be laid before Parliament during the first fifteen days of the next session—</i>						
Supply Act, 1881-82.....	50,000 00					
Gratuities to representatives of deceased officials and employes.....		9,692 61				
Factory Commission.....		4,082 87				
N.B. Boundary Survey Commission.....		800 00				
Marriage Licenses, refunded, Nova Scotia.....		2,788 22				
Books for Parliamentary Library.....		168 93				
Papers for London, Eng. do.....		159 61				
Payments on account of Seigniories.....		166 26				
Legal costs.....		404 91				
Removal allowance.....		200 00				
Travelling expenses.....		603 21				
Services of special Agents.....		650 00				
Part salary J. G. Colmer, Secretary to High Commissioner....		324 45				
Damages <i>re</i> warehousing tobacco.....		250 00				
Total Expenditure.....			20,291 07			
Balance unexpended.....				29,708 93		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Commutation in lieu of remission of duties on articles imported for the use of the Army and Navy— <i>b</i> Supply Act, 1881	4,000 00	.....	1,406 03	2,593 97	
For the expenses of Government in the North-West Territories— <i>c</i> 43 Vic., Cap. 25, sec. 89.....	8,800 00				
Salary of Registrar		1,999 92			
do Clerk of the Council.....		1,950 00			
do District Registrars.....		2,166 58			
Total Expenditure			6,116 50		
Balance unexpended				2,683 50	
Supply Act, 1881-82	30,000 00				
Salaries of Teachers.....		2,203 30			
Mail Service, one-third cost		2,055 00			
Safes, books, &c., for Registry Offices.....		3,514 60			
Legal Adviser to Lt.-Governor.....		1,099 93			
Travelling expenses.....		1,078 68			
Care of lunatics		452 72			
Bridges		379 25			
Printing, engraving, &c.....		408 00			
Messenger		150 00			
Sundries for Government House.....		139 28			
Stationery, &c.		122 02			
Telegrams		37 67			
Postages		18 25			
Newspaper.....		6 00			
Total Expenditure			11,664 70		
Balance unexpended				18,335 30	
For the expenses of Government in the District of Keewatin..... <i>c</i>	7,500 00				
Salary of Secretary.....		499 92			
Care of lunatics		1,482 61			
Medical services		653 33			
Printing, engraving, &c.		17 41			
Total Expenditure			2,653 27		
Balance unexpended				4,846 73	
To meet expenditure estimated to be required to put into force the Act respecting the traffic in intoxicating liquors— <i>a</i> Supply Act, 1881-82 ... \$5,000 00 Supplementary do ... 1,000 00	6,000 00	.....	5,808 22	191 78	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Amount required to provide for the erection of permanent headquarters of the North-West Mounted Police <i>d</i>	20,000 00	.....	.....	20,000 00	
Expenses of Dominion Government Agency at Rio Janeiro.....	1,250 00	.....	1,250 00		
To meet expenses connected with the consolidation of the Dominion Statutes..... <i>e</i>	5,000 00	.....	5,085 60	.....	85 60
For expenses of Commissions of Enquiry—					
Unexpended balance of Appropriation for Civil Service Commission, 1881-82, carried forward by Order in Council....\$ 363 78					
Supply Act, 1881-82. <i>f</i> 10,000 00	10,363 78				
Pacific Railway Commission—					
Services, Judge Polette, Commission, 1873.....			1,625 00		
Advances to members of Commission.....		1,000 00			
Advances to Secretary.....		2,375 00			
Witness' fees, &c.....		112 23			
Services of Accountant and Clerk.....		998 21			
Reporting evidence.....		2,309 00			
Binding, stationery, &c.....		170 34			
Telegrams.....		24 14			
Rent of rooms.....		8 00			
			6,987 92		
Civil Service Commission—					
Services of Commissioners.....		1,029 00	8,612 92		
do Messengers.....		15 00			
Telegrams.....		12 18			
Printing, &c.....		311 05			
			1,367 23		
Total Expenditure.....			9,980 15		
Balance unexpended.....				383 63	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Translating into French the report of the Canada Pacific Railway Commission, and the evidence taken before them— <i>f.</i> Governor General's Warrant, No. 24.....		3,200 00	2,406 25	793 75	
Printing in French the Second Volume of the evidence accompanying Report of the Canadian Pacific Railway Commission— Governor General's Warrant, No. 26.....		1,000 00	1,000 00		
Printing of the Report and evidence of the Pacific Railway Commission— <i>f.</i> Governor General's Warrant, No. 27.....		6,657 73	6,646 33	11 40	
Summary— Pacific Railway Commission.....\$18,665 50 Civil Service Commission..... 1,367 38	20,032 73				
To provide for the cost of a Monument to the memory of the late Sir George Et. Cartier, Bart..... <i>g</i>		10,000 00		10,000 00	
To pay for ten Babcock fire extinguishers for Public Buildings.....		500 00	500 00		
To pay balance due for conveying His Excellency the Earl of Dufferin and his party in steamer "J. W. Steinhoff," from Windsor to Sarnia and Goderich, in August, 1874.....		152 98	152 98		
To provide for the removal of ex-Lieut. Governor Laird and his family from Battleford, N.W.T., to Charlottetown, P.E.I.....		1,524 00	1,524 00		

e. The expenditure is \$85.60 more than was granted, because it was impossible to estimate beforehand the exact amount that would be required for the prosecution of the work in question.

f. This grant was overestimated, because the actual expenditure could not be previously ascertained.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To purchase 25 copies of "Les Fleures Boréales" <i>a</i>	31 25	.....	31 25	
To supply 300 copies of the "Dominion Annual Register and Review"..... <i>a</i>	900 00	.....	900 00	
To purchase 600 copies of Mackintosh's "Parliamentary Companion".....	1,200 00	1,200 00		
To pay Mr. T. C. Keefer, for services rendered in connection with Paris Exhibition after his salary ceased.....	1,000 00	1,000 00		
To pay Dr. S. P. May, for services rendered in connection with Paris Exhibition after his salary ceased.....	450 00	450 90		
To pay Burland Lithograph Co., Montreal, for printing 6,000 plates for the Commissioners' Report.....	220 00	220 00		
To pay Messrs. Rolph, Smith & Co., Toronto, for lithographing certificate, \$40, and engraving awards in certificate, \$40.....	80 00	80 00		
To cover expenses of medical attendance, funeral expenses, &c., for the late James Meharg, who received injuries while in performance of his duties as Engineer in the Montreal Custom House, which resulted in his death.....	210 50	210 50		
To reimburse Mrs. Diana Fox the sum of \$390.22, fraudulently obtained at the Post Office, Ottawa, in October, 1881, by a person representing herself to be Diana Fox.....	390 22	390 22		
To cover refunds of superannuation abatements when necessary..... <i>h</i>	500 00	.....	500 00	
To cover expenses in connection with the International Fishery Exhibition..... <i>j</i>	2,500 00	2,433 33	66 67	
For three months' gratuity to Thomas Shea, Night Watchman in Dominion buildings, Halifax... <i>g</i>	135 00	135 00		
For Kootenay and Fort Macleod pack trail..... <i>d</i>	2,500 00	.....	2,500 00	
Compensation to Jean Louis Legaré for services in connection with the surrender to the United States of the Sioux Indians..... <i>d</i>	2,000 00	.....	2,000 00	
To provide for the expenses connected with charges against Fishery Overseer Mowat..... <i>k</i>	675 80	675 80		
To provide for the payment of expenses in attending upon the injured Keepers at Bird Rocks.....	101 40	101 40		
To provide for a gratuity to the widow of the late Chas. Chiasson, Keeper of Bird Rocks Lighthouse	1,000 00	1,000 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To provide for a grant to fishermen on the coast of Nova Scotia, who suffered losses by storm in April, 1881..... <i>l</i>	1,000 00	.....	.....	1,000 00	
To cover expenditure incurred during His Excellency the Governor General's trip to the North-West Territories..... <i>d</i>	11,000 00				
Transport of boatmen and other assistants, and freighting of supplies.....		3,348 79			
Provisions, rations and forage....		2,045 94			
Pay of teamsters		857 40			
Boatmen.....		890 00			
Guides.....		112 50			
Cook and other assistants.....		361 75			
Expenses of special mails.....		527 00			
Waggons, &c., purchased.....		428 00			
Blankets and clothing for Indians.....		128 37			
Printing.....		25 00			
Postage		32 60			
Sundries		325 49			
Charcoal.....		200 00			
Use of horses.....		1,700 00			
Total expenditure.....			10,982 84		
Balance unexpended.....				17 16	
Enquiry respecting alleged clandestine introduction of arms into Canada, balance of Governor General's Warrant carried forward....					
..... \$539 00					
Less—Unexpended, 30th Sept., 1882.....	439 00				
	100 00	.....	100 00		
To enable the Department of Marine and Fisheries to pay legal expenses incurred in the case of the Queen vs. Bourassa, Governor General's Warrant of 20th Sept., 1881.... <i>n</i>	78 90	.....	78 90		
For the translation and printing of Sir Charles Tupper's speech on Pacific Railway Policy, Governor General's Warrant 23rd May, 1882	816 35	.....	816 35		

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN GORMAN.

J. L. McDOUGALL,
Auditor-General.

j. Amount not required.

k. Paid by Finance Department cheque under authority of an Order in Council, dated 28th Dec., 1881, and charged to unforeseen expenses.

l. Paid by authority of Order in Council, dated 11th May, 1881. *Vide* Public Accounts, page 205, 1880-81.

[A.]

OTTAWA, November 20, 1882.

SIR,—In reply to your letter of the 13th instant, requesting me to furnish any observations, and any other remarks which I may deem proper to make on the causes of the differences between the expenditure and the grant under the heading "Miscellaneous" at the disposal of this Department, I have the honor to state as follows:—

Canada Gazette.

Grant, \$4,000 ; Expenditure, \$3,995.

Less than grant, \$5, an unexpended balance.

Miscellaneous Printing.

Grant, \$10,000 ; Expenditure, \$16,358.77.

\$6,358.77 more than grant. The Queen's Printer reports that the increased bulk of the Departmental Reports furnished to the several Departments caused a deficit of over \$5,000 in 1880-81, and over \$1,000 in 1881-82, both of which amounts were charged against last year's vote, and that the bulk of the reports seems more likely to increase than decrease.

Canada Temperance Act.

Grant, \$6,000 ; Expenditure, \$5,802.22.

Less than grant, \$191.78, which is an unexpended balance on account of advertising, fees of Returning Officers, and general expenses under this Act.

To purchase 25 copies of Les Fleures Boréales.

Grant, \$31 25 ; Expenditure, none.

\$31.25 less than grant ; this amount has not been paid as no account has been rendered for the same.

Dominion Annual Register.

Grant, \$900 ; Expenditure, none.

\$900 less than grant. It would appear that this work was not published in time, but that the amount has been carried forward by Order in Council, and that it has since been paid.

I have the honor to be, Sir,

Your obedient servant,

EDOUARD LANGEVIN,

Under Secretary of State.

J. L. McDougall, Esq.,
Auditor-General.

[B.]

OTTAWA, November 20, 1882.

SIR,—With reference to the expenditure on account of "Army and Navy Commutation," for the year ended 30th June last, being \$2,513.97 less than the appropriation, I have to explain that the expenditure is always contingent upon the number of officers serving in Canada who are not members of Officers' Messes.

The amount asked for when making up estimates can only be an approximate one, the exact number of such officers likely to be chargeable to the account being unknown to the Department, and varying from year to year.

I am Sir,

Yours, &c., &c.,

J. JOHNSON,

Commissioner of Customs.

J. L. McDougall, Esq.,
Auditor General.

[C.]

OTTAWA, November 24, 1882.

SIR,—Referring to the statement of the Accountant of this Department, transmitted to you on the 11th inst., with regard to the expenditure in connection with the expenses of Government in the North-West Territories, and in the District of Keewatin, during the fiscal year ended 30th June, 1882, I have the honor, by direction of the Minister of the Interior, to make, for your information, the following explanations of the difference between the expenditure and appropriation, under the three respective headings of the statement referred to.

1. Expenses of Government in the North-West Territories under authority of Statute 43 Vic., cap. 25, section 89.

Unexpended balance, \$2,683.50.

The explanation of this is that two of the Registrars received salary for only a part of the year, and that no payments on account of salary were made to members of the North-West Council.

2. Expenses of Government in the North-West Territories, as provided for by the Supply Act of 1881-82.

Unexpended balance, \$18,835.30.

This large balance is owing to the fact that the expenses incurred for Registrars, and for the travelling expenses of the members of the Council, and the expenditure for bridges, schools and mail service, were considerably less than was estimated.

3. Expenses of Government in the District of Keewatin, as provided for by the Supply Act of 1881-82.

Unexpended balance, \$4,846.73.

The vote in this case was made sufficiently large to extinguish the unsettled and outstanding claims for services rendered and goods supplied in connection with the small-pox epidemic at Gimli in 1876, which proved much less than was anticipated.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall, Esq.,
Auditor-General.

A. M. BURGESS,
Secretary.

[D.]

OTTAWA, December 7, 1882.

SIR,—Referring to your letter of the 13th ultimo, with enclosure, I have the honor to reply to the enquiries therein respecting the expenditure of certain appropriations controlled by this Department, as follows:—

1. As to the \$20,000 granted to provide for the erection of permanent headquarters for the North-West Mounted Police, by Order in Council of the 30th June, the period within which the expenditure of this sum might be made was extended to the 30th September last, and the amount was expended prior to that date.

2. No report has yet been received from Lieut. Governor Dewdney respecting the \$2,500 granted for the Kootenay and Fort McLeod pack trail, but I have this day written him on the subject.

3. The appropriation of \$2,000 for compensation to Jean Légaré was extended by Order in Council for three months from 1st July last, and has since been paid to Mr. Légaré, (see my letter 16th August last, and official cheque No. 5910 of the Finance Department, dated 17th August, which was issued, as requested, in Légaré's favor.)

4. The expenditure incurred during the trip of His Excellency the Governor-General to the North-West was \$17.16 less than the appropriation.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall, Esq.,
Auditor-General.

A. M. BURGESS,
Secretary.

E. & F.

OTTAWA, November 22, 1882.

SIR.—I have the honor to return the statement which you sent me of the appropriations under the heading of "Miscellaneous" controlled by this Department for the year ended 30th June, 1882, with memoranda at the foot of the statement explaining the causes of difference between grant and expenditure.

I am, Sir,

Your obedient servant,

GEO. W. BURBIDGE,

D. M. J.

J. L. McDougall, Esq.,
Auditor-General.

G.

OTTAWA, November 18, 1882.

SIR,—With reference to the causes for the non-expenditure of the appropriations to provide for the cost of a monument to the memory of the late Sir George E. Cartier, and for a three months' gratuity to Thomas Shea, night watchman in Dominion Building, Halifax, referred to in your letter of the 14th instant, I am directed to inform you that the \$10,000 voted for a monument to the memory of the late Sir George E. Cartier not having been expended in 1881-82, was revoted for 1882-83, and that the \$135, for a three months' gratuity to Thomas Shea, voted for 1881-82, have been paid out of Rents and Repairs, 1881-82, for the reason that this item was not placed in the Supplementary Estimates of 1881-82 by this Department, that payment has been made in accordance with an Order in Council, No. 21,982, date 6th March, 1882.

I have the honor to be, Sir,

Your obedient servant,

F. H. ENNIS,

Secretary.

J. L. McDougall, Esq.,
Auditor-General.

NOTE.—This amount was afterwards transferred from Rents and Repairs to Miscellaneous.

H.

The expenditure authorized by this grant was charged to Superannuation Revenue.

OTTAWA, November 29, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 14th instant, transmitting a statement of such of the Appropriations under the heading of "Miscellaneous" as are controlled by this Department, and asking to be informed as to the causes of difference, where there is and, between the Expenditure and the Grant.

I beg to return herewith the statement referred to with the required explanations.

I am, Sir,

Your obedient servant,

WM. SMITH,

Deputy of the Minister of Marine.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, November 21, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 17th instant, addressed to the Deputy Minister of Marine and Fisheries with reference to a payment on September 30th, 1882, of \$78.90, to Messrs. Carter & Church for legal expenses;

I beg to state, that the amount was voted by Parliament in the Supplementary Estimates for 1880-81, under the heading "Miscellaneous," and that its payment, before the close of the fiscal year having been overlooked, it was, on a report of the Minister of Marine, paid by Governor-General's Warrant as above stated.

I am, Sir,

Your obedient servant,

JOHN TILTON,

Accountant.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, November 9, 1881.

SIR,—I beg to acknowledge the receipt of your communication of the 8th inst., enclosing account of Thos. W. Taylor, \$467, for books furnished Registrar McDonald, North-West Territories. Be good enough to cause the certificate of the Queen's Printer to be obtained as to the correctness of the account before returning to me.

I would refer you to 31 Vic., Chap. 35, Sects. 15 and 18, which seem to contemplate the furnishing of all such articles, as are contained in this account through the Stationery Office here.

I have the honor to be, Sir,

Your obedient servant

J. L. McDougall,

Auditor-General.

LINDSAY RUSSELL, Esq.,
Acting Deputy-Minister of the Interior.

OTTAWA, November 9, 1881.

SIR,—Referring to your letter of this morning returning Thomas W. Taylor's account for \$467, for books furnished Registrar McDonald, North-West Territory, which I forwarded to you yesterday, that a cheque might issue in payment thereof, requesting that the account be first certified to by the Queen's Printer;

I have the honor to inform you that the Queen's Printer has been interviewed, and that he informs me that it would be impossible for him to certify the account as he has neither seen the books, nor had he in any way been connected with the transaction.

With reference to the latter paragraph of your letter, referring me to 31 Vic. Cap. 35, Sects. 15 and 18, I am aware that the ordering of these books outside the Government Stationery Office, was in contravention to the Statute, but it was done for the purpose of saving the enormous expense of transport from Ottawa to these remote offices.

Trusting the above explanation may be found satisfactory, I again enclose the account, that action may be taken in the matter.

I have the honor to be, Sir,

Your obedient servant

LINDSAY RUSSELL,

Acting Deputy of the Minister of the Interior.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, November 10, 1881.

SIR,—I have the honor to acknowledge the receipt of your communication of yesterday, and in view of the circumstances, I am now passing Mr. Taylor's account, \$467.

As the provisions of the Statute 31 Vic., Cap. 35, sections 15 and 18, directing that all books and stationery required, both for inside and outside service, should be provided through the Stationery Office, are so frequently disregarded, I am forwarding the correspondence in this matter to the Treasury Board for instructions for future guidance.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

L. RUSSELL, Esq.,
Acting Deputy Minister of Interior.

OTTAWA, November 18, 1881.

SIR,—I have the honor to inform you with relation to the purchase of books at Winnipeg by Mr. Macdonald, a Registrar in the North-West Territories, from Mr. Thos. W. Taylor, it is the desire of the Honorable the Treasury Board, before whom I placed your letter of the 11th inst., that the rules in connection with the purchase of books &c., should be strictly adhered to.

I have the honor to be, Sir,
Your obedient servant,

J. M. COURTNEY,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

August 29, 1882.

Miscellaneous, N. W. T.

SIR,—I find that only 11 payments were made to A. Sproat, Registrar for the year 1881-82; seemingly no payment was made for the month of September, 1881. Can you furnish me any explanation of the omission.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

H. DRUMMOND, Esq.,
Auditor, Winnipeg.

WINNIPEG, September 29, 1882.

SIR,—In reply to your favor of 29th August, I may say I have made all the necessary inquiries at the Merchants Bank here, in regard to Mr. Sproat's salary for September, 1881, and can find no trace of it. I have also written to Mr. Sproat apprizing him of the fact, and asking him to forward a duplicate receipt at once.

Yours very truly,

H. M. DRUMMOND,
Assistant Receiver-General.

J. L. McDOUGALL, Esq.,
Auditor-General.

October 3, 1882.

Miscellaneous, N. W. T.

SIR,—I observe that Mr. Sproat, Registrar, has been paid for all the months of the fiscal year ended 30th June last, with the exception of September, 1881. Would you be pleased to have enquiry made as to cause of the omission and let me know?

I observe also that Mr. E. A. Brisbois was paid for 3 months only, viz.: July, August and September, 1881, and would like to know the reason. If he has retired from the service, notice should have been sent to this office.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

L. RUSSELL, Esq.,
Deputy Minister of Interior.

NOTE.—The receipt for September, 1881, salary of Mr. Sproat, came in with the statement of the Provincial Auditor at Winnipeg, for the week ended 30th November, 1882, and was repaid Merchants' Bank, and charged to account, 1882-83, the accounts for 1881-82 being closed.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CUSTOMS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario	224,485 00	226,114 63		1,629 63
Quebec	197,515 00	197,393 78	121 22	
New Brunswick	91,070 00	88,049 95	3,020 05	
Nova Scotia	108,225 00	108,903 81		678 81
Manitoba	15,000 00	15,062 96		62 96
North-West Territories	5,000 00	4,353 69	646 31	
British Columbia	22,454 00	22,502 63		48 63
Prince Edward Island	22,370 00	21,385 80	984 20	
Salaries and expenses of Inspectors of Ports, and travelling expenses of other officers on inspection	18,060 00	13,401 11	4,598 89	
Contingencies of Head Office, covering printing, stationery, advertising, telegraphing, &c., for several ports of entry	13,000 00	12,686 72	313 28	
To meet expenditure in connection with the Board of Customs and Outside Detective Service....	15,000 00	14,058 77	941 23	
	732,119 00	723,913 85	8,205 15	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

F. HAYTER.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

CUSTOMS—Continued.

OUTSIDE SERVICE.

PROVINCE OF ONTARIO.

Ports.	Salaries.	Con- tingencies.	Ports.	Salaries.	Con- tingencies.
	\$ cts.	\$ cts.		\$ cts.	\$ cts.
Amherstburg.....	3,145 68	223 16	Morrisburg	1,020 00	215 37
Belleville.....	3,000 00	511 11	Napanee.....	1,658 28	212 90
Brantford.....	2,500 00	152 27	New Castle.....	700 00	20 00
Brighton.....	600 00	154 72	Niagara.....	1,783 30	193 11
Brockville.....	3,200 00	575 71	Oakville.....	1,600 00	235 70
Chatham.....	2,750 00	299 84	Oshawa.....	1,099 96	261 50
Clifton.....	9,150 00	2,258 17	Ottawa.....	9,466 60	1,533 28
Cobourg.....	1,694 28	216 91	Owen Sound.....	1,000 00	78 37
Colborne.....	800 00	41 26	Paris.....	1,000 00	18 20
Collingwood.....	1,309 62	218 50	Penetanguishene.....	492 21	5 96
Cornwall.....	1,400 00	140 88	Peterboro'.....	1,000 00	150 20
C. Ramahe.....	424 95	128 33	Pictou.....	1,500 00	183 70
Darlington.....	1,750 00	177 58	Prescott.....	5,412 87	603 38
Dover.....	1,874 92	255 85	Prince Arthur's Land- ing.....	1,800 00	240 35
Deseronto.....	200 00	1 78		3,366 60	317 88
Dundas.....	1,000 00	136 75	St. Catharines.....		
Dunnville.....	1,400 00	37 06	Sarnia.....	5,100 00	576 45
Fort Erie.....	4,600 00	396 07	Saugeen.....	300 00	46 07
Galt.....	800 00	59 00	Sault Ste. Marie.....	2,900 00	385 98
Gananoque.....	900 00	684 40	St. Thomas.....	3,096 16	284 47
Goderich.....	1,700 00	102 40	Stratford.....	2,600 00	172 80
Guelph.....	3,100 00	356 29	Toronto.....	45,623 83	6,737 14
Hamilton.....	19,041 58	3,206 16	Trenton.....	500 00	110 95
Hope.....	2,400 00	203 66	Wallaceburg.....	1,600 00	168 79
Kincardine.....	394 38	48 45	Whitby.....	1,700 00	75 90
Kingston.....	11,775 00	1,858 85	Windsor.....	8,527 94	683 33
Kingsville.....	1,000 00	111 50	Woodstock.....	1,500 00	39 78
Lindsay.....	1,000 00	133 76			
London.....	9,716 66	898 17	Total.....	198,974 82	27,139 81

PROVINCE OF QUEBEC.

Bradore Bay.....	300 00	.....	Quebec.....	33,365 55	13,126 23
Clarenceville.....	600 00	80 00	Rimouski.....	650 00	33 31
Coaticook.....	4,700 00	818 36	Russelltown.....	1,100 00	112 74
Dundee.....	1,362 48	167 07	St. Armand.....	1,900 00	180 41
Frelighsburg.....	850 00	82 06	St. Hyacinthe.....	400 00	19 31
Gaspé.....	1,699 88	167 48	St. Johns.....	2,327 79	1,310 44
Hemmingford.....	949 92	112 32	Sherbrooke.....	2,886 47	223 76
Lacolle.....	500 00	244 00	Sorel.....	500 00	62 30
Magdalen Islands.....	1,200 00	88 20	Stanstead.....	3,500 00	140 05
Montreal.....	68,889 78	44,031 70	Sutton.....	1,416 62	61 51
New Carlisle.....	2,950 00	186 39	Three Rivers.....	1,000 00	402 54
Percé.....	1,050 00	85 91			
Potton.....	1,400 00	158 20	Total.....	135,498 49	61,895 29

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CUSTOMS—Continued.

- OUTSIDE SERVICE—Continueud.

PROVINCE OF NEW BRUNSWICK.

Ports.	Salaries.	Con- tingencies.	Ports.	Salaries.	Con- tingencies.
	\$ cts.	\$ cts.		\$ cts.	\$ cts.
Bathurst.....	1,600 00	164 61	Richibucto.....	2,760 00	129 00
Campo Bello.....	1,100 00	210 76	Sackville.....	1,133 24	106 14
Caraquette.....	800 00	120 56	Shediac.....	1,000 00	78 90
Chatham.....	2,895 80	121 74	Shippegan.....	660 00	25 24
Dalhousie.....	2,360 00	93 00	St. Andrews.....	3,250 00	252 37
Dorchester.....	1,100 00	46 06	St. George.....	950 00	76 17
Fredericton.....	3,500 00	652 47	St. John.....	39,241 35	5,899 46
Grand Falls.....	1,700 00	32 39	St. Stephens.....	4,950 00	353 23
Hillsboro'.....	1,700 00	38 65	Woodstock.....	2,246 09	281 42
McAdam Junction.....	1,600 00	117 56			
Moncton.....	1,600 00	318 48			
New Castle.....	2,700 00	85 26	Total.....	78,846 48	9,203 47

PROVINCE OF NOVA SCOTIA.

Amherst.....	3,220 00	28 99	Margaretsville.....	700 00	66 18
Annapolis.....	1,308 92	152 28	North Sydney.....	2,002 64	9 41
Antigonish.....	1,400 00	82 95	Parrsboro'.....	1,131 45	64 35
Arichat.....	2,230 00	24 74	Pictou.....	5,511 29	375 86
Baddeck.....	1,788 29	44 22	Port Hawkesbury.....	500 00	49 81
Barrington.....	830 00	78 48	Port Hood.....	710 00	5 19
Bridgetown.....	920 00	.....	Port Medway.....	500 00	1 89
Cornwallis.....	1,970 00	51 44	Shelburne.....	550 00	6 19
Digby.....	1,979 92	129 15	Sydney.....	2,910 00	.....
Guyssboro'.....	2,010 00	125 23	Truro.....	885 29	243 18
Halifax.....	50,472 88	8,632 10	Weymouth.....	1,500 00	80 10
Liverpool.....	1,500 00	73 40	Windsor.....	2,509 96	14 64
Lockport.....	600 00	.....	Yarmouth.....	5,352 50	379 52
Londonderry.....	769 63	3 25			
Lunenburg.....	2,020 00	398 49	Total.....	97,782 77	11,121 04

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CUSTOMS —Concluded.
OUTSIDE SERVICE—Concluded.

Ports.	Salaries.	Con- tingencies
<i>Manitoba.</i>	\$ cts.	\$ cts.
Emerson.....	783 28	780 50
Winnipeg.....	8,823 33	4,675 85
Total.....	9,606 61	5,456 35
<i>North-West Territories.</i>		
Fort MacLeod, on account of commission.....		3,351 26
Fort Walsh do		843 70
Wood Mountain do		158 73
Total.....		4,353 69
<i>British Columbia.</i>		
Victoria.....	14,200 00	1,702 46
New Westminster.....	5,704 00	896 10
Total.....	19,904 00	2,598 63
<i>Prince Edward Island.</i>		
Charlottetown.....	14,530 68	1,888 22
Summerside.....	4,580 00	391 90
Total.....	19,110 68	2,275 12
Inspection of Ports.....	9,200 00	4,201 11
Board of Experts and Outside Detective Service.....		14,058 77
Miscellaneous Contingencies of Head Office, etc.....		12,686 72

CUSTOMS DEPARTMENT, 19th October, 1882.

SIR,—I had the honor to transmit statement showing the actual and estimated expenditure of this Department for the year ended on the 30th June last, and I have now to offer the following general explanations :

In the Province of Ontario [over expended, \$1,600] the estimate for salaries has been exceeded by about \$800. This has been necessitated in consequence of changes made during the year in the *personnel* and duties of the officers of a nature that could not be foreseen when the basis was being arranged. The balance of the excess which appears in that Province will be found chiefly in the contingent expenditure of the Port of Toronto, which had been very closely figured, the increasing business of that centre, however, having prevented the saving, in several directions, which was anticipated.

The Province of New Brunswick shows an amount short expended of \$3,000, which is accounted for by deaths, resignations and superannuations at the Ports of Saint John, Chatham and Hillsboro', and the failure to carry out certain projected changes in the staff of that Province. But, on the other hand, the contingent expenditure at Saint John and Moncton has somewhat increased, owing to the greater volume of business transacted at these points.

The excess in the Province of Nova Scotia will be found entirely in the contingent expenditure of the Port of Halifax, where it was necessary to procure improved weighing apparatus and to introduce telephones, as well as to incur other increased expenditure, which the circumstances demanded.

The saving in Prince Edward Island has been caused principally by the superannuation of an officer at Charlottetown, while the other items of under expenditure were the result of delay in the payment of commission to officers of North-West Mounted Police Force (who act as collectors), the postponement of certain projected inspections, and the resignation of an officer connected with the Board of Customs service.

I have the honor to be, Sir,

Your obedient servant,

J. JOHNSON,
Commissioner.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

EXCISE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Officers and Inspectors of Excise, including salaries of Officers employed on Probation		200,206 66	195,285 94	4,920 72	
Increase of pay of Chief Officers at large distilleries and factories.....		1,400 00	1,400 00		
Travelling expenses, rent, fuel, stationery, &c.....	42,250 00				
Cost of tobacco stamps.....	12,000 00				
do (supplementary).....	30,000 00				
		84,250 00	77,410 01	6,839 99	
Commissions to Customs Officers on duties collected by them	2,500 00				
Commissions to Customs Officers (supplementary)	1,000 00				
		3,500 00	3,302 77	197 23	
Preventive service		6,500 00	2,643 15	3,856 85	
Tobacco Stamps Commission		1,000 00	788 97	211 03	
		296,856 66	280,830 84	16,025 82	
To enable the Department to purchase wood, naphtha and similar articles, for issue to Bonded Manufacturers, under provisions of 43 Vic., c. 19, sec. 21, the cost of which will be recouped by the Manufacturers to whom they are supplied.....		2,000 00			
Expenditure in '81-82.....	\$8,605 78				
Receipts in 1881-82....	8,863 11				
Excess of Receipts over Expenditure *			Credit. 257 33	.	
Net Revenue and Vote unexpended.....				2,257 33	
		298,856 66	280,573 51	18,283 15	

Excise Revenue..... \$5,884,859.95

Excess of Seizures Expenditure over Receipts..... 3,922.85

* This illustrates forcibly the disadvantages of expending money not voted by Parliament. A sum might have been put in the Estimates to cover the whole Expenditure (\$8,605.78), and the whole Receipts should have gone to the Consolidated Revenue Fund.

I certify that this account has been examined under my directions, and is correct.

Examined,
J. H. BALDERSON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CULLING TIMBER.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts	\$ cts.	\$ cts.	\$ cts.
Quebec Office—				
Supervisor.....	2,000 00	333 32	1,666 68	
Deputy Supervisor and Book-keeper.	1,600 00	1,933 26	.....	333 26
Cashier.....	1,200 00	1,200 00		
Specification Clerks.....	1,800 00	1,200 00	600 00	
Messenger.....	400 00	299 97	100 03	
Specification Clerks (8 months)	5,100 00	5,401 61	.....	301 61
Assistant Book-keeper.....	1,000 00			
do (temporary).....		999 96	0 04	
Pay of Cullers.....	45,000 00	27,448 26	17,551 74	
Contingencies.....	4,000 00	2,586 44	1,413 56	
	62,100 00	41,402 82	20,697 18	
Montreal, Lachine and Sorel—				
Deputy Supervisor.....	900 00	900 00		
Book-keepers and Specification Clerks.	1,000 00	600 00	400 00	
Pay of Cullers.....	2,500 00	2,237 78	262 22	
Contingencies.....	300 00	322 46	.....	22 46
	4,700 00	4,060 24	639 76	
General Contingencies—				
Queen's Printer.....		175 03		175 03
Stationery Office.....		120 95		120 95
		295 98		295 98
Total.....	66,800 00	45,759 04	21,040 96	

RECAPITULATION.

Salaries.....	15,000 00	12,868 12	2,131 88
Contingencies.....	4,500 00	3,204 88	1,095 12
Cullers' fees.....	47,500 00	29,686 04	17,813 96
	66,800 00	45,759 04	21,040 96

Cullers' Revenue..... \$45,753 34

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. BALDERSON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

WEIGHTS AND MEASURES AND GAS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Inspectors and Assistant Inspectors of Weights and Measures.....	45,850 00				
Re-adjustment of salaries.....	5,000 00				
		50,850 00	43,064 03	7,785 95	
Salaries of Inspectors of Gas.....		9,000 00	9,321 75		321 75
Rent, fuel, travelling expenses, postage, stationery, &c.....		23,500 00			
Weights and Measures contingencies.....	14,175 24				
Gas inspection contingencies....	2,762 45				
			16,937 69	6,562 31	
		83,350 00	69,323 49	14,026 51	
Weights and Measures Revenue.....				\$27,509 03	
do Seizures.....				480 67	
Gas Inspection Revenue.....				2,524 00	
				\$30,513 70	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. BALDERSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INSPECTION OF STAPLES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Purchase of standards of flour, and other expenditure under the Act.....		3,000 00			
Flour, samples.....	712 42				
Freight on samples.....	68 20				
Expenses of examinations of Inspectors.....	115 85				
Advertising examinations.....	5 00				
Queen's Printer.....	31 97				
			933 44	2,066 56	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

J. H. BALDERSON

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADULTERATION OF FOOD.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
To meet expenses under the Act.....	.....	10,000 00			
Analysts' retaining fees.....	961 11				
Fees for analyses.....	7,427 50				
Rent.....	480 56				
Materials for laboratories.....	900 00				
Purchase of samples.....	167 51				
Wax seal.....	10 50				
Translation.....	3 00				
Queen's Printer.....	17 88				
		.....	9,968 06	3 94	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. BALDERSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MINOR REVENUE EXPENDITURE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Expenses of collection of Minor Revenues by Department of Inland Revenue.....		8,000 00			
Bill Stamps—					
British American Bank Note Co.....	2,220 00				
Queen's Printer	21 28		2,241 28		
Union Suspension Bridge—					
Salary of Collector.....	600 00				
Advertising	90 80				
Stationery Office.....	4 41		695 21	4,949 71	
Ferries—					
Advertising.....	60 35				
Queen's Printer	3 45		63 80		
Ordnance Lands.			50 00		
		8,000 00	3,050 29	4,949 71	
Expenditure by Dept. of Interior—					
Ordnance Lands		2,000 00	2,457 63		457 63
Expenditure by Dept. of Agriculture—					
Patent Office.....			408 49		408 49
		10,000 00	5,916 41	4,083 59	

Minor Revenues—	
Bill Stamps (Finance Statement)	\$82,616 45
Union Suspension Bridge.....	2,951 48
Ferries	1,562 20
Ordnance Lands	42,989 13
Patent Fees	58,769 93
	<u>\$188,889 19</u>

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,
J. H. BALDERSON.

AUDITOR GENERAL'S OFFICE,
December 28th, 1882.

SIR,—I enclose the ordinary form of Appropriation Account showing expenditure by you for collection of Inland Revenues for 1881-82, as compared with the Estimates, the balances in every case being, as required by the Audit Act, the same as those given by your Department.

Where the difference between vote and expenditure is material, I would like to have, for the information of Parliament, a statement of the causes of variation, such causes as would have induced a closer estimate had they been foreseen.

I am, Sir, your obedient servant,

J. L. McDOUGALL,
Auditor-General.

E. MIALL, Esq.,
Acting Commissioner of Inland Revenue.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd January, 1883.

SIR,—In reply to your communication of the 28th December, ultimo, I have the honor to submit the following remarks in explanation of the discrepancies between the sums expended and the sums granted by Parliament for the respective services.

Excise.

The item "Salaries of Officers and Inspectors," shows an under expenditure of \$4,920.72. This discrepancy is due to the fact, firstly, that several increases contemplated when the Estimates were framed were withheld in addition to which it was expected that the examinations to be held by the Board of Inland Revenue Examiners would have resulted in improving the rank of a greater number of officers than it did, the proportion of successful candidates having been less last year than any previous year.

In respect of the under expenditure on account of excise contingencies, \$4,119 was due to the cost of tobacco stamps having reached to \$37,881, as against an estimate of \$4,000. The remaining surplus of \$2,700 is considered but a small item upon so large a vote.

The surplus of \$3,856.85 under the head of Preventive Service explains itself. It is essential that the vote should be large enough to meet all possible requirements, but it is of that nature that it cannot be closely approximated.

Culling Timber.

The expenditure in respect of this service was \$21,040.96 less than estimated. Of this, \$17,813.96 stands to the credit of the vote for cullers' fees, the expenditure for which depends upon the volume of trade and cannot therefore be closely approximated.

Of the balance, namely \$3,227, \$2,131 pertains to salaries, the saving having been due to the superannuation of the supervisor and the delay in appointing a successor, and the omission for some time to appoint a successor to one of the specification clerks who died during the previous year.

Weights and Measures.

It is probable that the estimated expenditure under this head will continue to be more or less in excess of the actual cost inasmuch as the staff is in process of reduc-

tion. The existing staff has necessarily to be provided for in the Estimates, while resignations or deaths during the currency of the year are not filled up.

The Department has exercised a rigid supervision over the expenditure of this branch of the service under the head of Contingencies, inasmuch as the revenue derived from inspection is still less than its cost.

Minor Revenues.

Shifting and uncertain. Cannot be closely approximated.

The above remarks explain all the discrepancies which are of sufficient importance to need explanation.

I have the honor to be, Sir,

Your obedient servant,

E. MIALL,

Acting Commissioner.

Appropriation Accounts for Fiscal Year ended 30th June, 1882--Continued.

INTERCOLONIAL RAILWAY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supple- mentary.	Total Grants.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
<i>Working Expenses.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Locomotive power.....	548,000 00	81,000 00	629,000 00	684,191 41	.....	55,191 41
Car expenses.....	358,000 00	70,000 00	428,000 00	469,331 23	.....	41,331 23
Maintenance of way and works	385,000 00	78,000 00	463,000 00	476,134 17	.....	13,134 17
Station expenses	192,000 00	40,000 00	232,000 00	270,355 70	.....	38,355 70
General charges	117,000 00	31,000 00	148,000 00	162,134 29	.....	14,134 29
Car mileage .....	.....	.....	.....	7,510 68	.....	7,510 68
	1,600,000 00	300,000 00	1,900,000 00	2,069,657 48	.....	169,657 48
Over-expended .....	.....	.....	.....	.....	.....	169,657 48

PRINCE EDWARD ISLAND RAILWAY.

<i>Working Expenses.</i>						
Locomotive power.....	56,000 00	4,000 00	60,000 00	66,996 33	.....	6,996 33
Car expenses.....	32,000 00	3,000 00	35,000 00	30,844 32	4,155 68	.....
Maintenance of way and works	64,000 00	4,000 00	68,000 00	92,735 10	.....	24,735 10
Station expenses	22,000 00	3,000 00	25,000 00	23,560 16	1,439 84	.....
General charges	12,000 00	2,000 00	14,000 00	14,124 06	.....	124 06
	186,000 00	16,000 00	202,000 00	228,259 97	5,595 52	31,855 49
Unexpended .....	.....	.....	.....	.....	.....	5,595 52
Over-expended .....	.....	.....	.....	.....	.....	26,259 97

Appropriation for working expenses..... \$202,000 00
Amount from 1880-81..... 48,236 57

Expended as above..... \$250,236 57
228,259 97

Balance, 30th June, 1882 \$21,976 60

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supple- mentary.	Total Grants.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
<i>Working Expenses.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Maintenance of way and works	12,000 00	8,000 00	20,000 00	10,934 89	9,065 11	.....
Unexpended .....	.....	.....	.....	.....	9,065 11	.....

Appropriation for year	\$20,000 00
Balance from 1880-81	5,582 75

Expended as above	\$25,582 75
	10,934 89

Balance, 30th June, 1882	\$14,647 86
--------------------------------	-------------

CANADIAN PACIFIC RAILWAY, PEMBINA BRANCH.

Working expenses	2,000 00	2,570 88	.....	570 88
To refund certain money overcharged in the trans- port of freight	1,000 00	*721 83	278 17	.....
Unexpended	3,000 00	3,292 71	278 17	570 88
Over-expenditure .....	.....	.....	.....	278 17
				292 71

* This outlay appears as a deduction from Revenue in Public Accounts.

Certified,

THOMAS D. TIMS,

Financial Inspector.

FINANCE DEPARTMENT,
OTTAWA, 26th October, 1882.

GOVERNMENT RAILWAYS IN OPERATION,
OFFICE OF THE CHIEF ENGINEER,
OTTAWA, 30th December, 1882.

SIR,—In reply to your communication of this date enclosing statements of expenditure of the Department of Railways and Canals, for Railways under traffic as compared with the Estimates for year ended 30th June, 1882, and requesting explanations of the causes of the difference between grant and expenditure, I have to report that the excess of expenditure of \$169,657.48 over the appropriation in operating the Intercolonial Railway is due to the very large increase in the traffic.

The appropriation shown by you to be available for the operating of the Prince Edward Island Railway was not expended because the road was efficiently worked for a lesser sum.

The cause of the expenditure in maintaining the Windsor Branch being less than the appropriation is due to some works of renewals proposed to have been completed during the year, not having been commenced at as early a date as contemplated.

The excess of expenditure of \$292.71 over the appropriation in connection with the traffic business of the Canadian Pacific Railway is due to the claims entertained against traffic being that much in excess of what was estimated.

Papers returned herewith.

I am, Sir,
Your obedient servant,

COLLINGWOOD SCHREIBER,
Chief Engineer and General Manager.

J. L. McDougall, Esq.,
Auditor-General.

APPENDIX A.

INTERCOLONIAL RAILWAY.

No. 1.—SUMMARY of Expenditure for the Year ended 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Cheques issued by Railway Department.....	3,074,758 30	
Paid Morton, Rose & Co. for rails.....	35,305 62	
Stationery supplied by Stationery Department.....	105 47	
Transfer of rolling stock from Canadian Pacific Railway.....	35,470 48	
		3,145,639 87
Cr.		
By Working expenses.....	2,069,657 48	
Capital.....	585,568 79	
Subsidy to steamer "City of St. John".....	8,000 00	
Rails loaned to Kent Northern Railway.....	645 54	
Punchard, Clark & Co. account written off.....	7,352 34	
Transfers to Public Works and Railway Departments.....	1,073 09	
Back charges.....	350,756 50	
Stores.....	71,449 69	
Open accounts.....	51,136 44	
		3,145,639 87

No. 2.—SUMMARY of Receipts for Year ended 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Gross deposits in Bank of Montreal, at Moncton, during year.....	2,437,387 71	
Deposited in England :—		
Allan & Co.....	\$17,701 89	
Bischoff, Bompas & Co.....	583 38	
	18,285 27	
		2,455,672 98
Cr.		
By Gross Revenue accrued :—		
Passenger traffic.....	\$ 651,296 94	
Freight do.....	1,303,495 00	
Mails and sundries.....	124,470 72	
	2,079,262 66	
Transfer to open accounts.....	25,653 82	
Back charges.....	350,756 50	
		2,455,672 98

No. 3.—SUMMARY of Cash Account for Year ended 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Balance on hand, 30th June, 1881.....		8,844 63
Gross Receipts during year.....		2,445,156 05
		2,454,000 68
Cr.		
By Gross deposits to credit of Receiver-General.....	2,437,387 71	
Balance on hand, 30th June, 1882.....	16,612 97	
		2,454,000 68

APPENDIX A—INTERCOLONIAL RAILWAY—*Continued.*

No. 4.—SUMMARY of General Stores Account for Year ended 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Balance, 30th June, 1881.....		313,701 06
Gross purchases during year.....	991,609 94	
Less—Gross issues do	920,160 25	
		71,449 69
Balance on hand, 30th June, 1882.....		385,150 75
Consisting of—		
Ordinary stores.....	265,031 13	
Iron and steel rails.....	42,106 54	
Old materials for sale.....	78,013 08	
		385,150 75

No. 5.—Open Accounts for Year ended 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Net balances outstanding, 30th June, 1881.....		188,059 28
Transfer from expenditure.....		51,136 44
		239,195 72
By Transfer from receipts.....	25,653 82	
do Punchard, Clark & Co., Account.....	300 00	
		25,953 82
Balance, 30th June, 1882.....		213,241 90
Consisting of—		
Debit balances per Railway balance sheet.....	234,464 97	
Less—Credit do do	21,223 07	
		213,241 90

No. 6.—BALANCE SHEET, 30th June, 1882.

Dr.	\$ cts.	\$ cts.
Open Accounts—Debit Balances—		
Cash	16,612 97	
Stations.....	53,984 00	
Intercolonial Express Co.....	1,850 68	
Rents.....	3,257 52	
James Harris & Co.....	4 78	
Steel Company of Canada.....	29,656 99	
Acadia Coal Company.....	3,733 85	
Springhill & Parrsboro' Railway.....	3,161 99	
Intercolonial Coal Company.....	1,427 39	
Western Counties Railway (general account)	\$15,893 35	
do (traffic account).....	1,657 42	
		17,550 77
Halifax & Cape Breton Railway.....	119 88	
Windsor Branch Railway	1,912 75	
Windsor & Annapolis Railway (new).....	1,499 10	
do (old).....	6,684 46	
St. Martin's & Upham Railway.....	4,107 39	
Elgin Branch Railway.....	726 10	
Coldbrook Mills.....	1,967 41	
J. N. Pouliot.....	352 20	
Kent Northern Railway.....	165 50	
Canadian Pacific Railway (old).....	2,007 24	
Colonel Laurie.....	18 56	
Halifax Rolling Mills.....	66 62	
Carried forward.....		150,868 15

APPENDIX A—INTERCOLONIAL RAILWAY—*Concluded.*No. 6.—BALANCE SHEET, 30th June, 1882—*Concluded.*

Dr.		\$	cts.	\$	cts.
	Brought forward.....	150,868	15		
Open Accounts—Debit Balances—					
	B. De Veber.....		76 00		
	Geo. Taylor.....		107 16		
	Moncton Sugar Refinery.....	2,938	45		
	Record & Boyer.....		18 18		
	Washburn Carwheel Company.....		82 00		
	Nova Scotia Government.....	280	45		
	Canadian Pacific Railway (new).....		8 81		
	P. Mitchell.....		70 32		
	A. Forbes.....		82 18		
	J. Wetmore.....		20 00		
	Allston Wheel Company.....	396	00		
	Halifax Cotton Siding.....	9,188	48		
	Unclaimed freight.....		73 77		
	Montreal & Sorel Railway.....		5 95		
	W. Casey.....		23 50		
	McDougall & Co.....	575	00		
	Chicago & Grand Trunk Railway.....		28 00		
	Central Vermont Railway.....		17 00		
	Carrier, Lainé & Co.....	4,478	32		
	James Crossen.....		498 54		
	Nova Scotia Forge Company.....		949 47		
	H. T. Stevens.....		178 78		
	Moncton Cotton-Car Siding.....		458 35		
	Dubé & Co.....	1,009	30		
	SS. "St. Lawrence".....	1,199	24		
	Canadian Pacific Railway.....		140 00		
	Chatham Branch Railway.....		268 13		
	Grand Trunk Railway (general).....	3,710	52		
	Prince Edward Island Steam Navigation Company.....		58 24		
	Prince Edward Island Railway.....		146 21		
	Great Western Railway.....		12 20		
	J. & S. Winter.....		108 00		
	Oxford Branch Railway.....	12,324	80		
	Department of Public Works.....		42 79		
	Post Office Department.....	41,074	41		
	Department of Militia.....		666 21		
	Department of Agriculture.....	1,392	96		
	Department of Marine and Fisheries.....		55 80		
	Penitentiary, Dorchester.....		22 85		
	Department of Justice.....		810 45		
				234,464	97
LESS—Credit Balances—					
	Accident Insurance.....	\$5,965	19		
	Fines and rewards.....		270 98		
	G. & G. Flewelling.....		31 61		
	Quebec Central Railway.....		34 26		
	Grand Trunk Railway.....	7,884	66		
	Albert Railway.....		60 94		
	Miscellaneous.....	6,975	43		
				21,223	07
	Net debit balances.....				213,241 90
Stores					385,150 75
					598,392 65
	Cr.				
Dominion Account					598,392 65

THOMAS D. TIMS,
Financial Inspector.

FINANCE DEPARTMENT,
OTTAWA, 20th October, 1882.

APPENDIX B.

PRINCE EDWARD ISLAND RAILWAY.

No. 1.—SUMMARY of Expenditure for Year ended 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Payments by cheque at Charlottetown during year.....	268,458 72	
do do Ottawa.....	1,000 00	
Issues of stores.....	6,207 55	
		275,666 27
Cr.		
By Charged as follows :—		
Capital	402 03	
Working expenses	228,259 97	
Open accounts (<i>Vide</i> Statement No. 5)	22,347 77	
Bank of Prince Edward Island	12,107 69	
Rails loan account.....	12,548 81	
		275,666 27

No. 2.—SUMMARY of Receipts for Year ended 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Gross revenue accrued during year, viz. :—		
Passenger traffic.....	\$63,949 26	
Freight do	64,776 28	
Mails and sundries.....	8,542 00	
	137,267 54	
Receipts on open accounts (<i>Vide</i> Statement No. 5) ...	20,085 12	
		157,352 66
Cr.		
By Gross deposits to credit of Receiver-General		157,352 66

No. 3.—SUMMARY of Cash Account for Year ended 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Balance on hand, 30th June, 1881	1,049 33	
Gross receipts during year	157,072 87	
		158,122 20
Cr.		
By Deposits to credit of Receiver-General during year.....		157,352 66
Balance on hand, 30th June, 1882.....		769 54

APPENDIX B—PRINCE EDWARD ISLAND RAILWAY—*Concluded.*

No. 4.—SUMMARY of General Stores Account for Year ended 30th June, 1882.

DR.	\$ cts.	\$ cts.
To Balance on hand, 30th June, 1881.....	65,658 08	
Gross receipts during year 1881-82.....	92,443 69	
		158,101 77
CR.		
By Gross issues during year 1881-82.....	98,651 24	
Balance, 30th June, 1881-82, consisting of—		
Ordinary stores.....	\$41,661 48	
Rails and fastenings.....	17,789 05	
	59,450 53	
		158,101 77

No. 5.—OPEN ACCOUNTS for Year ended 30th June, 1882.

DR.	\$ cts.	\$ cts.
To Transfer from Expenditure (per Statement No. 1).....		22,347 77
Less— do Receipts (per Statement No. 5).....		20,085 12
		2,262 65
CR.		
By Balance, 30th June, 1881.....		1,513 21
Net debit balance (per Balance Sheet No. 6) 30th June, 1882.....		749 44

No. 6.—BALANCE SHEET per Railway Books, 30th June, 1882.

Dr.	\$ cts.	\$ cts.
Stores.....		59,450 53
Open Accounts—		
To Debit balances—		
Cash.....	\$ 769 54	
Stations.....	1,186 41	
Militia Department.....	13 35	
Post Office Department.....	2,016 00	
Miscellaneous.....	992 08	
	4,977 38	
Less—Credit balances—		
Accident Insurance.....	\$ 2,436 72	
Through Ticket Ledger.....	1,791 22	
	4,227 94	
		749 44
CR.		
By Dominion Account.....		60,199 97
		60,199 97

THOS. D. TIMS,
Financial Inspector.

FINANCE DEPARTMENT,
OTTAWA, 20th October, 1882.

APPENDIX C.

WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

No. 1.—SUMMARY of Expenditure for Year ended 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Gross payments by cheque.....		19,031 65
Cr.		
By Working expenses.....	10,934 89	
Stores.....	1,210 47	
Open Accounts.....	6,886 29	
		19,031 65

No. 2.—SUMMARY of Receipts for Year ended 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Gross deposits to credit of Receiver-General.....		30,691 70
Cr.		
By Gross Revenue accrued.....	21,053 19	
Open Accounts.....	9,638 51	
		30,691 70

No. 3.—OPEN ACCOUNTS for Year ended 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Balance, 30th June, 1881.....		3,348 58
Transfer from Expenditure (per Statement No. 1).....		6,886 29
Cr.		
By Transfer from Receipts (per Statement No. 2).....		10,234 87
Net Balance Open Accounts, Dr., 30th June, 1882.....		9,638 51
		596 36

No. 4.—BALANCE SHEET, 30th June, 1882.

Dr.	\$ cts.	\$ cts.
To Stores—		
Balance, 30th June, 1881.....	\$3,537 79	
Purchased in 1881-82.....	1,210 47	
To Open Accounts—		
Windsor and Annapolis Railway, Dr.	\$2,509 11	
Intercolonial Railway, Cr.	1,912 75	
	596 36	
Cr.		
By Dominion Account.....		5,344 62
		5,344 62

FINANCE DEPARTMENT,
OTVAVA, 20th October, 1882.

THOS. D. TIMS,
Financial Inspector.

APPENDIX D.

CANADIAN PACIFIC RAILWAY—PEMBINA BRANCH.

No. 1.—SUMMARY of Receipts and Expenditure for Year ended 30th June, 1882

RECEIPTS.	\$	cts.	\$	cts.
Amount deducted from subsidy payable to Canadian Pacific Railway Company, viz. :—				
For Railway stores	75,650	87		
Freight at stations	22,360	64		
do in transit	18,939	45		
	116,950	96		
LESS—Charged in accounts to 30th June, 1882.....	110,415	94		
	6,535	02		
Construction suspense account transferred to capital.....	9,187	53		
Amount collected from Hazlehurst for freight.....	934	14		
do Crossen & Co.....	216	30		
Total	16,872	99		
LESS—Refunds to various persons over-charged in traffic accounts.....	721	83		
Net Revenue, 1881-82.....			16,151	16
EXPENDITURES.				
Sundry payments on account of arrears of Working Expenses accrued prior to transfer of line to Canadian Pacific Railway Company.....	1,388	43		
Engine and car-hire placed to credit of Contract No. 15, account.....	1,182	45		
Total Working Expenses, 1881-82.....			2,570	78

No. 2.—OPEN ACCOUNTS to 30th June, 1882.

DR.		
Balance of Open Accounts, 30th June, 1881.....	107,615	50
Transferred to credit of capital, 1881-82.....	4,513	65
do do Revenue.....	6,535	02
Amount paid Michigan Central Railway.....	22	90
		118,687 07
CR.		
Amount deducted from subsidy payable to Canadian Pacific Railway Company	116,950	96
Charged to Working Expenses (credited Contract No. 15).....	1,182	45
Cash received on account of arrears of 1880-81.....	286	07
Bad debt written off—balance due by Agent St. Boniface Station.....	24	07
Over-charge allowed C. M. & St. Paul Railway.....	1	85
		118,445 40
Balance, 30th June, 1882.....		241 67
Consisting of balance at debit of St. Boniface Ticket Agent.....		241 67

NOTE.—The unsettled balance of \$9,187.53, at debit of construction service, remaining in suspense on the 30th June, 1881, has been transferred to debit of Capital and credit of Revenue of 1881-82.

No returns connected with C. P. Railway Traffic of a later date than 31st December, 1881, have as yet reached the undersigned. The foregoing statements (No. 1 and 2) have therefore been compiled from such available data as the books of the Finance Department afford.

FINANCE DEPARTMENT,
OTTAWA, 7th December, 1882.

THOMAS D. TIMS,
Financial Inspector.

FINANCE DEPARTMENT, CANADA,

OTTAWA, 4th December, 1882.

SIR,—I have the honor to acknowledge receipt of your letter of this date transmitting applications from Mr. Schreiber for certain payments connected with the Canadian Pacific Railway transactions of last fiscal year.

You further request me to examine them, and if correct, certify them in order that entry warrants may be passed.

I now, therefore, certify—

1. That the sum of \$4,513.65 which Mr. Schreiber states to be due "Construction Keewatin to Selkirk" corresponds with an item at credit of "Contract 15" in the returns I have received.

2. Mr. Schreiber certifies that \$9,187.53, remaining in suspense since 30th June, 1881, is chargeable to Capital and placed to credit of Revenue.

3. The sum of \$22.90 appears due to the Michigan Central Railway Company since 30th June, 1881.

As no vouchers connected with capital expenditures pass through my hands, and I have nothing to do with initiating expenditures by cheque, it appears to me that any further action that may be required in reference to them, should be taken in your office.

If the foregoing entries be made, the open accounts of the Canadian Pacific Railway on the 30th June last will be reduced to a balance of \$241.67, which remains at debit of the late Ticket Agent at St. Boniface, and which has yet to be collected from him by the Railway Department.

As to the statements prepared for the Public Accounts as well as for your Annual Report, which, as you are aware, were compiled from imperfect data, in the absence of the usual complete returns for last fiscal year, I regret to say that in so far as they are concerned I am not yet in a position to append a certificate of their absolute correctness.

In the first place, none of the accounts which represent the receipts of last year passed through my office. The chief item (\$116,950.96) is an amount deducted from the subsidy due to the Canadian Pacific Railway Company—which neither corresponds in amount (\$110,415.94) or in detail with the latest returns I have received.* Neither of the other two items of receipts have passed through the traffic accounts as far as I know.

On the other hand, you are aware that Parliament voted an amount to meet arrearages of working expenses, and another sum for overcharges. As no separation of the two classes of payments has been made in the Railway Department, I am not certain whether the classification I have made of the sums really chargeable to each appropriation is perfectly correct or not.

For the foregoing reasons it will be seen that I cannot properly certify that the statements prepared for publication are correct, and that if they are published at all, the foot-note I have appended should remain intact or my signature be withdrawn.

Mr. Schreiber's letters are returned herewith. As amended statements will be required for publication, and the form of these will depend upon whatever further action you may think proper to take in regard to these accounts, I shall be glad to be advised on the subject as soon as possible.

I have the honor to be, Sir,

Your obedient servant,

THOMAS D. TIMS,
Financial Inspector.

J. L. McDougall, Esq.,
Auditor-General.

* The grounds for the increased charge to the Canadian Pacific Railway Company, were made clear to me.

J. L. McDougall,
Auditor-General.

OTTAWA, 7th December, 1882.

SIR,—I have the honor to enclose herewith the following summary of the fiscal operations of the several Lines of Railway under Dominion management for the year ended 30th June, 1882.

A.—Intercolonial Railway.

- No. 1.—Gross Expenditures.
- 2.—Gross Receipts.
- 3.—Cash Account.
- 4.—General Stores.
- 5.—Open Accounts.
- 6.—Balance Sheet, 30th June, 1882.

B.—Prince Edward Island Railway

- No. 1.—Gross Expenditures.
- 2.—Gross Receipts.
- 3.—Cash Account.
- 4.—General Stores.
- 5.—Open Accounts.
- 6.—Balance Sheet, 30th June, 1882.

C.—Windsor Branch.

- No. 1.—Gross Expenditures.
- 2.—Gross Receipts.
- 3.—Open Accounts.
- 4.—Balance Sheet, 30th June, 1882.

D.—Canadian Pacific Railway.

- No. 1.—Receipts and Expenditures on account of Arrears.
- 2.—Open Accounts, 30th June, 1882.

I further transmit herewith the undermentioned Appropriation Statements for 1881-2:—

- 1.—Intercolonial Railway Capital Account.
- 2.—Prince Edward Island Railway Capital Account.
- 3.—Intercolonial Railway Working Expenses.
- 4.—Prince Edward Island Railway Working Expenses.
- 5.—Windsor Branch Railway do do
- 6.—Canadian Pacific Railway do do

The following is a brief resumé of the year's transactions:—

Capital Account.

Intercolonial Railway:—

The gross outlay to 30th June, 1881, was.....	\$38,974,452 44
Expended in 1881-2.....	585,568 79

Total to 30th June, 1882.....	\$39,560,021 23
-------------------------------	-----------------

Prince Edward Island Railway:—

Gross outlay to 30th June, 1881.....	\$3,466,588 57
Expenditure in 1881-2.....	402 03

Total to 30th June, 1882.....	\$3,466,990 60
-------------------------------	----------------

Working Expenses.

The operating expenses in 1881-2 were as follows:—

Intercolonial Railway.....	\$2,069,657 48
Prince Edward Island Railway.....	228,259 97
Windsor Branch.....	10,934 89
Canadian Pacific (arrears).....	2,570 88
Total.....	\$2,311,423 22

Revenue.

The revenues accrued in 1881-2 were:—

Intercolonial Railway.....	\$2,079,262 66
Prince Edward Island Railway.....	137,267 54
Windsor Branch.....	21,053 19
Canadian Pacific (arrears).....	16,151 16
Total.....	\$2,253,734 55

The gross operating expenses of all the lines therefore exceeded the gross earnings by the sum of \$66,876.20.

Railway Stores.

The stores on hand on 30th June, 1881, and 30th June, 1882, were respectively valued as follows:—

	1881.	1882.
Intercolonial Railway.....	\$313,701 06	\$385,150 75
Windsor Branch.....	3,537 79	4,748 26
Prince Edward Island Railway.....	65,658 08	59,450 53

Open Accounts.

The following is a summary of the net balances of open accounts outstanding on the 30th June, 1881 and 1882, respectively:—

	1881.	1882.
Intercolonial Railway.....Dr.	\$188,059 28	Dr. \$213,241 90
Prince Edward Island Railway.....Cr.	1,513 21	Dr. 749 44
Windsor Branch.....Dr.	3,348 58	Dr. 596 36
Canadian Pacific Railway.....Dr.	107,615 50	Dr. 241 67

I deem it proper to state here, that as no returns connected with traffic business at Winnipeg have been furnished me since 31st December, 1881, I have been obliged to adjust the accounts from such data as the books of the Finance Department afford, and cannot therefore vouch for their perfect accuracy.

Classification of Expenditures.

You are already aware through the correspondence which has taken place, of the vexatious delays and complications that have hitherto arisen, especially at the close of the present fiscal year, in adjusting the accounts for want of what I consider fuller information as to the nature and extent of expenditures specially authorized by the Railway Department from time to time during the year.

In consequence of this defect in the system a want of harmony frequently arises between the votes as they appear in the Estimates submitted to Parliament, and the

sub-heads under which expenditures—especially on Capital Account—subsequently appear classified in the Railway Returns to my office. Doubts are therefore constantly arising as to whether certain outlays are properly chargeable to the parliamentary appropriation or require the *ad interim* authority of a Governor's Warrant to cover them.

It is, therefore, proper that I should here repeat what I have already frequently reported, that I am not in a position to exercise any supervision over the classification of expenditures, and that in preparing the usual entries for the Dominion books from month to month, I am obliged to accept the figures as I find them in the returns I receive from the Railway Department.

In dealing with these expenditures, all I can do is satisfy myself during my inspection tours that the returns sent me are in perfect accord with the Railway books in the general offices, and that every payment is represented by a duly certified voucher.

Appropriation Accounts.

A reference to the accompanying appropriation statements shews the expenditures charged to the various Parliamentary grants for railway service during the past fiscal year—all of which have been compared and found to correspond with the Railway books in the general offices—with the exception of those kept at Winnipeg, which were not balanced at the date of my last visit.

I have the honor to be, Sir,

Your obedient servant,

THOMAS D. TIMS,

Financial Inspector.

Appropriation Accounts for Fiscal Year

RAILWAYS AND

ACCOUNT of sums expended, compared with the sums granted, on account
deficit upon each

Service.	Grant Staff.	Expenditure.		Total.	Expenditure compared with Grant.	
		Salaries.	Accounts.		Less than Granted.	More than Granted.
STAFF.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Lachine..... <i>a</i>	48,000 00	36,303 04	4,855 86	41,158 90	6,841 10	
Beauharnois.....	17,000 00	17,461 31	1,343 22	18,804 53		1,804 53
Cornwall.....	14,500 00	14,881 05	171 15	15,052 20		552 20
Williamsburg.....	7,600 00	7,302 54	286 90	7,589 44	10 56	
Welland..... <i>a</i>	110,000 00	61,423 57	13,217 94	74,641 51	35,358 49	
Port Maitland.....						
Burlington.....	300 00				300 00	
Trent.....	2,500 00	1,525 01	486 91	2,011 92	488 08	
St. Anne.....	2,200 00	2,410 00	201 30	2,611 30		411 30
Carillon and Grenville.....	12,000 00	13,117 23	1,270 26	14,387 49		2,387 49
Rideau Canal.....	26,500 00	25,064 51	1,823 38	26,887 89		387 89
Culbute.....	700 00	790 00		790 00		90 00
St. Ours.....	1,800 00	1,762 50	240 21	2,002 71		202 71
Chambly.....	12,000 00	15,047 81	1,638 97	16,686 78		4,686 78
St. Peter.....	1,500 00	1,861 90	58 64	1,920 54		420 54
Miscellaneous.....						
	256,600 00	198,950 47	25,594 74	224,545 21	42,998 23	10,943 44

Appropriation, Staffs and Repairs..... \$459,102 00
Amount brought from 1880-81..... 33,492 75

Expenditure Staff and Repairs..... 492,594 75
412,212 25

Balance..... \$ 80,382 50

I certify that this account has been examined under my directions and

Examined,

J. B. LYNCH.

- a.* Staff of new canal not yet increased.
b. Work in progress.
c. Estimate for repairs is only approximate.

ended 30th June, 1882—Continued.

CANALS (REVENUE).

of CANALS, for the Year ended 30th June, 1882, showing the surplus or sub-head of Vote.

Service.	Grant Repairs.	Expenditure.		Total.	Expenditure compared with Grant.	
		Wages.	Accounts.		Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
REPAIRS.						
Lachine	17,150 00	8,769 69	8,346 77	17,116 46	33 54	
Beauharnois..... \$16,650						
Supplementary. 4,188						
	20,838 00	10,462 40	10,351 46	20,813 86	24 14	
Cornwall	7,200 00	4,615 17	2,019 45	6,634 62	565 38	
Williamsburg	7,450 00	3,663 29	3,784 40	7,447 69	2 31	
Welland..... \$57,800						
Supplementary.. 11,250						
	69,050 00	37,201 87	31,985 60	69,187 47		137 47
Port Maitland..... £	25,000 00	487 50	14,700 00	15,187 50	9,812 50	
Burlington.....	500 00		240 62	240 62	259 38	
Trent.....	9,400 00	4,696 18	3,419 32	8,115 50	1,284 50	
St. Anne..... \$2,300						
Supplementary. 200						
	2,500 00	1,285 46	1,058 53	2,343 99	156 01	
Carillon and Grenville.....	8,000 00	5,044 68	2,538 00	7,582 68	417 32	
Rideau.....	12,000 00	3,802 50	10,085 18	13,887 68		1,887 68
Culbute	300 00	51 00	111 33	162 33	137 67	
St. Ours..... \$1,200						
Supplementary. 564						
	1,764 00	1,092 15	810 26	1,902 41		138 41
Chambly	15,500 00	9,786 16	7,057 44	16,843 60		1,343 60
St. Peter.....	3,500 00	200 63		200 63	3,299 37	
Miscellaneous	1,000 00				1,000 00	
Dredge vessels, supplementry	1,350 00				1,350 00	
c	202,502 00	91,158 68	96,508 36	187,667 04	18,342 12	3,507 16

is correct.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF CANAL TOLLS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Canal Officers	26,770 00	26,625 93	144 07	
Contingencies of Canal Offices	6,000 00	5,649 48	350 52	
	32,770 00	32,275 41	494 59	
Revenue from Canal Tolls.....			\$303,101 81	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

J. H. BALDERSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF SLIDE AND BOOM DUES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ending 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Salaries.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ottawa Agency—				
Crown Timber Agent	2,600 00	2,600 00		
Assistant Crown Timber Agent.....	1,800 00	1,800 00		
Clerks	6,000 00	5,790 00	210 00	
Timber Counter, Boatman, Deputy Slide Master and Messenger.....	1,445 00	1,423 00	22 00	
	11,845 00	11,613 00	232 00	
Quebec Agency—				
Crown Timber Agent	2,600 00	2,499 92	100 08	
Assistant Crown Timber Agent.....	1,500 00	1,500 00		
Clerk	1,100 00	1,100 00		
	5,200 00	5,099 92	100 08	
St. Maurice Agency—				
Agent	200 00	200 00		
Timber Counter.....	600 00		600 00	
	800 00	200 00	600 00	
Saguenay Agency—				
Agent	400 00		400 00	
Total Salaries.....	18,245 00	16,912 92	1,332 08	
<i>Contingencies.</i>				
Ottawa Agency	2,000 00	1,125 38		
Quebec do	300 00	105 53		
St. Maurice Agency.....	200 00			
do do Timber Counters.....		510 00		
Minor works	100 00			
Z. A. Lash, professional services		235 00		
Queen's Printer.....		32 98		
Stationery Office.....		190 75		
Total Contingencies	2,600 00	2,199 64	400 36	
Total Collection of Slide and Boom Dues.....	20,845 00	19,112 56	1,732 44	
Revenue from Slides and Booms.....			\$95,179 18	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. BALDERSON.
6—26½

J. L. McDOUGALL,
Auditor-General.

Freight.....	9 52	5,064 21	.....	6,559 79
St. Maurice River, Staff—				
Expenditure—				
L. E. Gervais, pay-lists	13,418 51			
J. Bourgeois do	2,922 69			
Isidore Côté do	1,200 00			
Henry Ogden, rent	200 00			
Sundry payments—				
Travelling.....	25 50	17,766 70		
St. Maurice River, Repairs—				
Expenditure—				
T. E. Norman, repairs.....	4,311 55			
L. E. Gervais, pay-lists	4,259 38			
Isidore Côté do	150 00			
J. Bourgeois do	181 78			
Stationery.....	1 78			
Sundry payments—				
Travelling.....	31 00			
Translating.....	6 00			
Copying.....	227 50	9,168 99	.....	26,935 69
Ottawa River Works, Staff—				
Expenditure—				
Thos. Guerin, salary	492 00			
Sundry payments—				
Pay-lists.....	19,091 41			
Hardware.....	504 25			
Lumber.....	212 34			
Oars and boat.....	58 61			
Repairing masonry.....	32 62			
Ice.....	4 84			
Towels.....	1 88			
Rope.....	9 00			
Travelling.....	695 73			
Carleton Directory.....	7 50			
Rent of telephone.....	100 00			
Sundry disbursements.....	712 23			
Labour on bridge.....	16 13			
Freight.....	17 35			
Cement.....	22 48			
Daily Citizen	12 00			
Cartage.....	62 85			
Rent of ground.....	50 00	22,103 22		
.....		22,103 22	94,086 82	33,495 48
Carried forward.....				

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—REVENUE—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, for the Year ended 30th June, 1882, showing surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	.....	.....	22,103 22	33,495 48		
Ottawa River Works, Repairs—						
Expenditure—						
J. Proudfoot, Repairs.....	1,077	38				
S. Bingham do.....	118	30				
A. McEwan do.....	568	70				
D. Carmichael do.....	987	85				
A. McFarlane do.....	1,382	46				
D. McLaren do.....	225	22				
A. H. Johnson do.....	2,982	32				
Wm. Thompson do.....	258	19				
D. McFarlane do.....	333	75				
J. G. Poupore, Timber.....	578	91				
F. X. Wilson do.....	521	91				
Robert Rowan do.....	847	70				
J. Henderson do.....	497	63				
Bronson & Weston do.....	64	84				
H. Robinson do.....	235	35				
M. Fitzmaurice, Hardware.....	228	74				
N. S. Blasdell do.....	202	32				
Thos. Birkett do.....	134	58				
N. Dean, Provisions.....	155	87				
J. H. Scott, services as Inspector.....	442	50				
A. Belanger, salary.....	145	57				
D. O'Connor, legal services.....	306	80				
Z. A. Lash.....	240	00				

Sundry payments, pay-lists, &c.....	5,500 66	18,037 55	.....	40,140 77
Trent and Newcastle, Staff—				
Expenditure—				
W. H. Hall, services as Inspector.....	112 50			
H. Deacon, salary.....	60 00			
Sundry payments, salary of Clerk.....	410 00	582 50		
Trent and Newcastle, Repairs—				
Expenditure—				
W. H. Hall, timber.....	365 09			
McLean, Brayshaw & Co., castings.....	104 55			
Sundry payments, labor.....	2,558 89	3,038 53	.....	3,611 03
General Repairs and Improvements—				
Expenditure, Piers below Quebec, Staff—				
Sundry payments, Boom Master.....		80 00		
Piers below Quebec, Repairs—				
Sundry payments.....		2,905 95	.....	2,985 95
Cedar's Pier, Repairs—				
J. Reay, timber.....	270 00			
A. Anderson, timber.....	287 80			
E. Bissonette, hardware.....	175 75			
Sundry payments—				
Pay-list.....	1,452 23			
Withs and wood.....	68 25			
Travelling expenses.....	91 53			
Hardware.....	161 16			
Freight.....	44 64			
Stone.....	60 05			
Lumber.....	15 20			
Registering deeds.....	8 70			
Correspondence.....	46 00			
Sundry disbursements.....	30 31		.....	2,711 62
St. Dominique Pier, Repairs—				
Sundry payments, travelling.....			.....	26 75
Petawawa Works, Repairs—				
Sundry payments for timber.....			.....	142 83
Chicoutimi, Repairs—				
Sundry payments, travelling.....			.....	6 00
Carried forward.....			94,086 82	83,120 43

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—REVENUE—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			94,086 82	83,120 43		
Les Boulemnts Pier, Repairs— Sundry payments for labor.....				249 97		
River Richelieu, Repairs— Paid J. U. Francoeur maintenance of buoys.....				358 75		
Malbaie Pier, Repairs— Sundry payments— Pay-list.....	222	48				
Lumber	38	00				
Brush	27	00				
Care of tools	20	00				
Hardware.....	24	53				
Beaudet & Chénic, Hardware	93	76				
Tadoussac Fish-dams— Sundry payments— Labour	762	18				
Travelling	57	84				
Lumber.....	96	30				
Board	24	00				
Salary.....	24	00				
Rent	4	00				
				420 77		
						908 32

Piers and Booms, Beloeil— Sundry disbursements .....	.....	.....	.....	.....	68 71	.....
Anse St. Jean Pier— Sundry disbursements.....	.....	.....	.....	.....	49 07	.....
					85,236 02	8,850 80
					94,086 82	.....

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

India Rubber, Gutta Percha and Telegraph Company, cables.....	1,694 05			
Western Union Telegraph Company, disbursements.....	1,333 18			
C. R. Hosmer, disbursements.....	508 73			
F. N. Gisborne, salary.....	312 48			
A. D. Wetmore, services.....	224 42			
Printing.....	227 66			
Sundry payments—				
Services of Operator.....	388 44			
do Superintendent.....	545 00			
Salaries.....	634 14			
Services as draughtsmen.....	82 50			
Travelling expenses.....	604 50			
Sundry disbursements.....	587 33			
Freight and express charges.....	52 10			
Pay-lists.....	628 72			
Fuel.....	14 40			
Services of extra Messenger.....	38 75			
Copying.....	154 00			
Telegrams.....	478 75			

Signal Service, Fishery Bulletins.....				
To pay Geo. Levéque, arrears of salary as caretaker, River Ouelle.....				
Agent and contingencies, British Columbia—				
Amount of Appropriation.....	3,000 00	8,655 15	1,344 85	
Expenditure by Hon. J. W. Trutch—	211 50	211 50	3,000 00	
Hon. J. W. Trutch, salary.....				
J. Y. Creighton do.....				
C. W. McDonald do.....	4,000 00			
Thos. Deasey do.....				
Tinware.....				
Sundry disbursements.....				
Stationery.....				
Printing.....				
		2,195 84	1,804 16	
	58,318 18	51,656 02	6,662 16	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—REVENUE—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
RECAPITULATION.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Harbors and Rivers,* Piers, Slides, Booms, &c.. <i>a</i>	94,086 82	85,236 02	8,850 80	
Telegraph lines between Prince Edward Island and the mainland..... <i>b</i>	2,106 68	1,946 66	160 02	
Telegraph lines, British Columbia <i>via</i> Nanaimo and Point Grey <i>b</i>	39,000 00	38,646 87	353 13	
Land and cable telegraph lines of the Sea Coast, and Islands of the Lower Rivers and Gulf of St. Lawrence, and the Maritime Provinces... <i>b</i>	10,000 00	8,655 15	1,344 85	
Signal Service—Fishery bulletins..... <i>a</i>	3,000 00	.....	3,000 00	
To pay Geo. Levéque arrears of salary as caretaker of the wharf, lighthouse and gate, at River Ouelle, 20th Sept., 1870, to 1st March, 1874, and for disbursements made by him.....	211 50	211 50		
Agent and contingencies, British Columbia.... <i>b</i>	4,000 00	2,195 84	1,804 16	
	152,405 00	136,892 04	15,512 96	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON,

- a.* Carried forward to 1882-83.
b. Not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF REVENUE.

POST OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
ONTARIO.				
<i>Mail Service.</i>				
Grand Trunk Railway.....	86,000 00	90,187 59		
Great Western Railway.....	70,000 00	70,666 86		
Other Railways.....	116,000 00	109,539 70		
Steamboats and sailing craft.....	6,000 00	5,836 41		
Stages and other ordinary land conveyances.....	205,000 00	204,071 15		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks.....	44,000 00	43,290 18		
Railway Mail Clerks.....	96,000 00	97,140 26		
City Post Offices, Postmasters, &c.....	160,000 00	167,187 91		
Ocean Mail Service.....				
Commission to Stamp Vendors.....		13,351 15		
Salaries, &c., to country Post Offices.....		250,605 13		
<i>Miscellaneous.</i>				
Fuel, lights, rents, &c.....	8,000 00	26,020 73		
Travelling expenses, Inspectors, &c.....	8,000 00	8,109 71		
Stationery, printing and advertising.....	22,000 00	28,411 17		
Other miscellaneous items, supply of postage stamps, &c.....	38,000 00	24,496 76		
Tradesmen's bills for sundry supplies, making and repairing mail bags, &c.....		60,614 99		
	875,000 00	1,199,529 70		
QUEBEC.				
<i>Mail Service.</i>				
Grand Trunk Railway.....	70,000 00	69,602 00		
Intercolonial Railway.....	31,000 00	30,300 00		
Other Railways.....	44,000 00	41,358 18		
Steamboats and sailing craft.....	8,000 00	6,904 18		
Stages and other ordinary land conveyances.....	120,000 00	117,112 28		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks.....	18,000 00	19,483 15		
Railway Mail Clerks.....	60,000 00	60,318 12		
City Post Offices, Postmasters, &c.....	110,000 00	108,417 80		
Ocean Mail service.....	6,000 00	4,429 58		
Commission to Stamp Vendors.....		6,133 19		
Salaries to country Post Offices.....		77,414 23		
Carried forward.....	467,000 00	541,472 71		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF REVENUE—Continued.

POST OFFICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	467,000 00	541,472 71		
QUEBEC—Concluded.				
Miscellaneous.				
Fuel, light, &c	6,000 00	7,129 16		
Travelling allowances to Inspectors.....	4,000 00	4,312 82		
Stationery, printing and advertising.....	9,000 00	9,505 06		
Other miscellaneous items, supply of postage stamps, &c.....	16,000 00	26,719 06		
Tradesmen's bills for sundry supplies, making and repairing mail bags, &c.....		7,787 90		
Rents and taxes.....		2,485 45		
	507,000 00	599,412 16		
NEW BRUNSWICK.				
Mail Service.				
Intercolonial Railway	35,000 00	34,400 00		
Other railways	15,000 00	17,610 40		
Steamboats and other sailing craft	8,000 00	6,400 00		
Stages and other land conveyances	46,000 00	42,026 52		
Salaries.				
Inspectors, Assistant Inspectors and Clerks.	9,000 00	8,940 15		
Railway Mail Clerks.....	15,000 00	14,870 38		
City Post Offices.....	30,000 00	30,591 54		
Commission to Stamp Vendors		1,127 79		
Country Post Offices.....		33,483 24		
Miscellaneous.				
Fuel, light, &c.....	4,000 00	2,659 01		
Travelling expenses of Inspectors, &c.....	1,000 00	805 20		
Stationery, printing, &c.....	3,000 00	5,208 51		
Other miscellaneous items, supply of postage stamps, &c.....	5,000 00	3,191 28		
Tradesmen's bills for sundry supplies, making and repairing mail bags, &c.....		8,457 27		
	174,500 00	209,771 29		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF REVENUE—Continued.

POST OFFICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
NOVA SCOTIA.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Mail Service.</i>				
Intercolonial Railway.....	20,000 00	19,600 00		
Other Railways.....	14,000 00	14,300 22		
Steamboats and sailing crafts.....	4,000 00	3,122 05		
Stages and other land conveyances.....	100,000 00	94,965 02		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors, &c.....	10,000 00	7,838 09		
Railway Mail Clerks	10,000 00	9,460 85		
City Post Offices, &c	25,000 00	26,140 12		
Commission to Stamp Vendors.....		1,206 16		
Country Post Offices.....		49,869 71		
<i>Miscellaneous.</i>				
Fuel, light, &c.....	2,500 00	2,192 02		
Travelling allowances to Inspectors, &c.....	1,500 00	876 00		
Stationery, printing, advertising, &c.....	3,500 00	5,196 24		
Other miscellaneous items.....	5,000 00	4,376 51		
Tradesmens' bills, making and repairing mail bags, &c.....		6,118 99		
Total.....	200,000 00	245,261 98		
PRINCE EDWARD ISLAND.				
<i>Mail Service.</i>				
Prince Edward Island Railway.....	9,000 00	8,064 00		
Steamboat and sailing craft.....	13,000 00	12,870 00		
Stages and other land conveyances.....	14,000 00	10,474 21		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors.....	9,000 00	9,131 90		
Railway Mail Clerks.....		7,005 71		
Salaries and allowances.....				
Carried forward.....	45,000 00	47,545 82		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF REVENUE—Continued.

POST OFFICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	45,000 00	47,545 82		
PRINCE EDWARD ISLAND— <i>Concluded.</i>				
<i>Miscellaneous.</i>				
Fuel, light, &c.....	3,500 00	1,035 93		
Stationery, printing, &c.....		508 80		
Miscellaneous items.....		809 99		
Tradesmens' bills, making and repairing mail bags, &c.....		1,590 79		
Total.....	49,000 00	51,491 33		
MANITOBA (INCLUDING N.-W. TERRITORIES).				
<i>Mail Service.</i>				
Railways.....	11,000 00	7,512 60		
Stages and other ordinary land conveyances.....	44,000 00	44,492 60		
<i>Salaries.</i>				
Inspectors, &c.....	12,000 00	30,372 61		
<i>Miscellaneous.</i>				
Fuel, light, rent, &c.....	8,000 00	11,038 24		
	75,000 00	93,416 05		
BRITISH COLUMBIA.				
<i>Mail Service.</i>				
Steamboats and sailing craft.....	20,000 00	19,981 25		
Stages and other ordinary land conveyances.....	33,000 00	26,268 25		
<i>Salaries.</i>				
Inspectors, &c.....	7,000 00	11,552 99		
<i>Miscellaneous.</i>				
Fuel, light, rent, &c.....	3,000 00	2,671 48		
	63,000 00	60,473 97		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF REVENUE—Concluded.

POST OFFICE—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

RECAPITULATION.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario	875,000 00	1,199,529 70		
Quebec	507,000 00	599,412 16		
New Brunswick	174,500 00	209,771 29		
Nova Scotia	200,000 00	245,261 98		
Prince Edward Island	49,000 00	51,491 33		
Manitoba and North-West Territories	75,000 00	93,416 05		
British Columbia	63,000 00	60,473 97		
	1,943,500 00	*2,459,356 48	.....	8,225 21
Balance from 1880-81	18,842 04			
Supplementary Estimate	10,000 00			
	1,972,342 04			

*Total expenditure for 1882, \$2,459,356.48, of which the amount of \$1,980,567.25 was paid by cheques against letters of credit; the remaining amount of \$478,789.23 represents the salaries, allowances, &c, of the country Postmasters, which are deducted by them from their revenue collections; the net amount, only, being transmitted.

W. H. SMITHSON,
Assistant Accountant.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General

Examined,
EDWARD C BARBER.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

DOMINION LANDS—CAPITAL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant. ¹	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated;
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Amount required for Surveys of Dominion Lands—				
Unexpended balance of Appropriation, 1880-81, carried forward by Order in Council, 25th June, 1881.....	65,318 59			
Supply Act, 1881.....	300,000 00			
Supplementary, 1881-82.....	50,000 00			
Governor General's Warrant, No. 25..... a	100,000 00			
*Surveys.....		408,455 34		
Surveyors outfit, horses, freight, &c.....		55,771 35		
Inspection of surveys.....		15,704 91		
† Extra Clerks and Draughtsmen, &c., at Ottawa.....		6,949 00		
† do do for extra work.....		1,762 00		
Iron posts for surveys.....		5,064 56		
Instruments, watches, &c.....		4,796 76		
Wintering horses.....		3,160 00		
Dissemination of literature.....		2,920 00		
Travelling expenses.....		2,216 95		
Explorations by Prof. Macoun.....		1,722 14		
Stationery.....		1,012 07		
Paid for Mail Service.....		507 00		
Telegrams.....		427 15		
Services of Artist.....		386 90		
Maps, printing, &c.....		390 90		
Sundries.....		635 29		
Total Grant.....	515,318 59			
Total Expenditure....		511,882 32		
Balance unexpended.....			3,436 27	

Revenue from Dominion Lands, 1881-82..... \$1,744,456 48

* A cheque for \$1,300 included in this amount, being an advance to F. J. Chadwick, was returned and deducted from the expenditure on Capital Account for December, 1882; also, a deposit of \$1,017.23 made 28th Dec., 1882, by Mr. King, for balance unexpended of \$16,500 furnished him to make advances to surveyors.

	Services.	Extra Work.
† Extra Clerks and Draughtsmen &c., at Ottawa—		
C. W. Allen.....	\$306 50	
W. P. Anderson.....		\$ 77 25
B. Billings.....	730 00	387 00
A. Bristow.....	730 00	60 12
R. M. Bonfellow.....	546 00	70 20
A. F. Cotton.....	136 00	5 00
L. Charron.....	73 50	
P. F. Daley.....	102 00	
J. J. Dalton.....	126 00	
Carried forward.....	\$2,750 00	\$ 599 57

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

DOMINION LANDS—CAPITAL—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

	Services.	Extra Work.
Brought forward.....	2,750 00	599 57
<i>Extra Clerks and Draughtsmen, &c., at Ottawa—Concluded—</i>		
R. Dunlop.....	31 00	
H. C. Denny.....	64 00	
E. Dupuis.....	216 50	
A. Grignard.....	62 00	57 00
T. Kains.....	104 00	
E. L. R. Legg.....	22 00	
E. McNicol.....	486 60	23 50
W. McL. Maingy.....	730 00	316 87
L. T. A. Maingy.....		211 62
F. L. Osler.....	240 00	
R. Rauscher.....	588 00	181 62
T. Ryan.....	11 00	
G. A. Sparks.....	184 50	
E. T. M. Sowter.....	730 00	115 62
C. J. Steers.....	730 00	198 25
E. Genest, plans.....		10 00
J. C. Nelson, preparing returns.....		27 95
J. A. Snow, plan, &c.....		20 00
	<u>\$6,949 00</u>	<u>\$1,762 00</u>

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

DOMINION LANDS—REVENUE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.			Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Dominion Lands (Outside Service), covering salaries and contingent expenses of Land and Timber Agencies, Inspectors, &c.—						
Supply Act, 1881-82...	\$32,000 00					
Supplementary, 1881-2	5,000 00					
<i>b</i> —	37,000 00					
Salaries of Agents.....		21,857 62				
Services of Special Agents.....		1,891 32				
Contingent expenses.....		7,605 93				
Professional services.....		143 22				
Inspection of Agencies, &c.....		1,324 47				
Travelling expenses.....		1,615 42				
Printing, binding and stationery.....		2,310 37				
Board of Examiners of D.L.S....		590 60				
Telegrams.....		140 35				
Extra Clerks at Head Office, Ottawa, maps and other printing and advertising expenses and other similar charges—			37,479 30			479 30
Supply Act, 1881-82...	\$20,000 00					
Supplementary, 1881-2	10,000 00					
<i>c</i> —	30,000 00					
Extra Clerks.....		10,032 65				
do extra work*.....		709 00				
Advertising.....		9,243 70				
Maps, plans, engraving, &c.....		6,900 90				
Telegrams.....		98 93				
Contingencies.....		223 25				
			28,090 43		1,909 57	
Outside Service, British Columbia, staff, contingent expenses, inspections, &c..... <i>d</i>	10,645 00					
Salary (half salary Hon. J. W. Trutch, O.B.)..... <i>e</i>			2,499 96		8,145 04	
Land guides in Manitoba and the North-West—						
Supply Act, 1881-82...	\$6,621 60					
Supplementary 1881-2	2,640 00					
<i>e</i> —	9,261 60		7,685 87		1,575 73	
Salary and allowance for expenses of Commissioner to try conflicting claims under Manitoba Act..... <i>f</i>	1,200 00		771 43		428 57	
Land Board at Winnipeg—Commissioner, Inspector of Agencies, Commissioner's Secretary, their salaries and travel and other contingent expenses for five months—						
Supplementary, 1881-82..... <i>g</i>	5,666 66					
Salaries.....		3,592 91				
Contingent expenses.....		1,613 95				
Printing, stationery, &c.....		150 72				
			5,357 58		309 08	
Carried forward.....	93,773 26		81,884 57		12,367 99	479 30

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

DOMINION LANDS—REVENUE—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	93,773 26	.....	81,884 57	12,367 99	479 30
Amount required to pay for cost of ascertaining longitude of capital.....	.....	.....	15 00	.....	15 00
				12,367 99	494 30
Total Grant.....	93,773 26	.....	.....	494 30	494 30
Total Expenditure.....	.....	.....	81,899 57	.....	.....
Balance unexpended.....	.....	.....	.....	11,873 69	.....
Unexpended balance of Appropriation for expenditure in British Columbia, for 1880-81, carried forward by Order in Council, 25th June, 1881.....	\$8,009 49	.....	.....	.....	.....
Less lapsed on 30th Sept., 1881, not having been then expended.....	7,384 50	.....	.....	.....	.....
	624 99	.....	.....	.....	.....
Unexpended balance of Appropriation for Manitoba and the Northwest for 1880-81, carried forward by Order in Council, 25th June, 1881.....	1,111 14	.....	.....	1,736 13	.....
	.....	.....	.....	13,609 82	.....

*Extra Work by Extra Clerks at Ottawa.

	\$ cts.
C. W. Allen	15 50
P. T. Buchanan	397 00
T. W. C. Cuming.....	81 00
W. C. Goulden.....	131 50
W. A. Hamilton.....	13 00
L. V. McDougall	10 00
H. Roy.....	61 00
	\$709 00

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN GORMAN.

J. L. McDUGALL,
Auditor-General.

DEPARTMENT OF THE INTERIOR,
DOMINION LANDS, ACCOUNTANT'S OFFICE,
OTTAWA, November 28, 1882.

DEAR SIR,—You will please receive the Appropriation Accounts of the Dominion Lands for the fiscal year ending 30th June, 1882, with the following remarks explaining the differences between the amount of money voted and the amount expended.

Capital Account.

a. The unexpended balance of \$3,436.27 for surveys arose from the lateness of the spring and the floods delaying the surveys.

Consolidated Fund Account.

b. The over expenditure of \$479.30 was owing to the increase of business in the land and timber agencies.

c. The unexpended balance of \$1,909.50 arose from accounts for maps received not having been rendered before the 30th June.

d. The Department has no control over the expenditure of this grant.

e. The unexpended balance was owing to the lateness of the spring and the floods delaying the appointment of land guides.

f. The services of Chief Justice Wood not being required after the appointment of the Dominion Land Commissioner caused the balance of \$428.57.

g. The balance of \$309.08 is accounted for by contingencies of the Board not paid before the 30th June, 1882.

h. Circumstances have not permitted the completion of this service.

Your obedient servant,

A. RUSSELL,

for the Deputy Minister of the Interior.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, March 27, 1882.

SIR,—In Mr. Aldous' account allowance for rations for self is charged for full time, and in his account for travelling expenses he charges hotel bills and meals amounting to \$21.75. I observe, also, that he is allowed 60 cents per day as ration allowance, instead of the usual allowance of 50 cents.

I enclose the accounts in question which please return.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL, Esq.,
Deputy Minister of the Interior,
Ottawa.

J. L. McDougall,
Auditor-General.

OTTAWA, April 18, 1882.

SIR,—In reply to the observations with regard to Surveyors' accounts, in your letter of the 27th ult., I beg to say:

The overcharge in Mr. Aldous' account of \$4.80, for 6 days' ration allowance, has been charged to his account of block outlines survey of 1881.

A ration allowance of 60 cents was paid to Mr. Aldous, instead of the usual allowance of 50 cents, on account of the great distance of his survey from Winnipeg.

The accounts in question are returned herewith.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,

Deputy Minister of the Interior.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, March 28, 1882.

Dominion Lands.

SIR,—In my letter of 19th March, 1881, I suggested that surveyors and other employes, who are paid by the day, and who purchase horses, carts, buckboards, &c., for transport service, should furnish a separate statement showing the numbers of each bought and the disposal subsequently made of them. I also stated, in same letter, that I had previously asked for a statement of surveying instruments, &c., the property of the Government, which would specify the articles in the hands of surveyors and those in stock. In your reply of the 20th of April succeeding, you stated that surveyors and others purchasing horses, &c., would be requested to furnish statements in detail and that a list of the instruments would be sent shortly.

I would inform you that accounts are yet being furnished in which charges for horses, &c., are made, but no statement of the disposal made of them is furnished.

Nor has any statements of instruments yet been received.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of the Interior,
Ottawa.

DEPARTMENT OF THE INTERIOR,
OTTAWA, April 11, 1882.

SIR,—With reference to your letter of the 28th ult., and accompanying observations on the accounts of Surveyors and other employes, I have the honor to reply that a circular has just been issued to all surveyors employed by the day, instructing them to furnish with their accounts a separate statement showing the number of horses, carts, buckboards, &c., bought or received for transport service, and the disposal subsequently made of them.

* * * * *

With regard to the statement of surveying instruments, &c., the property of the Government, specifying the articles in the hands of Surveyors and those in stock, I beg to say that a book is now kept in this office, in which the instruments are entered when received and also the disposal subsequently made of them. This, however, has only been done lately, when the extension given to the surveys required large purchases of instruments.

For those bought previously some time will be needed to prepare the statement asked for.*

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,
Deputy Minister of the Interior.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, March 29, 1882.

Dominion Lands.

SIR,—I would beg to call your attention to the following observations on the accounts of Surveyor W. J. Thompson, which I enclose :

1. Ration allowance.

A charge is made of 2,076 days. The pay list shows 1,916; his own allowance, 227; total, 2,143; less charged in personal account, 119; leaving 2,024 days—a seeming overcharge of 52 days.

This should be still further increased by the number of days represented by the board bills paid and charged in his personal account amounting to \$107.95, as ration allowance should not be allowed for time during which board was paid.

* These statements have since been received. J. L. McD.

2. Explanations are requested of the charge of \$58.25 for watch and case. I referred to a charge of a similar nature in my letter of the 20th May, 1880. With the exception of these two, no watches have been allowed any surveyor, so far as the accounts shew, that have come under my observation. Although a watch may be necessary for his professional duties under the Government, it seems to me a surveyor might be fairly asked to provide it at his own expense.

3. It is customary to allow one-half the price of certain instruments purchased, and used during a survey. I observe that Mr. Thompson charges in full the amount of Mr. Foster's accounts for tripod, tape, &c., amounting to \$82.06.

4. There is an overcharge of \$3.50 in his account for personal expenses, arising from an error in addition.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,

Auditor-General.

LINDSAY RUSSELL, Esq.

Deputy Minister of Agriculture.

DEPARTMENT OF THE INTERIOR,

OTTAWA, April 19, 1882.

SIR,—With reference to the observations respecting Surveyor, W. T. Thompson's account of the 29th ult., I have the honor to reply as follows:

1st. Mr. Thompson's account for block outline survey of 1882 has been debited with \$59.50, amount of the overcharge for 119 ration allowances. 2nd. It is considered advisable to supply surveyors of block outlines with watches on the same conditions as other instruments—that is to say at half cost price. It is very difficult to find in Canada proper watches for astronomical work; that is the reason why two watches only appear in the accounts. I may add that the Dominion Lands Office have now imported from England a sufficient number of watches to supply all surveyors of block outlines. Mr. T. Thompson has taken one of these, and will refund the balance due on the watch charged in the account referred to above. 3rd. Thompson charges the full amount of Mr. Foster's account for tripod, tape, &c., but he at the same time debits himself with half of the said amount. 4th. The overcharge of \$3.50, arising from an error in addition, has been debited to Mr. Thompson's account of block outlines survey of 1882.

Mr. Thompson's account is returned herewith.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,

Deputy Minister of the Interior.

J. L. McDougall, Esq.,

Auditor-General.

April 1, 1882.

Dominion Lands.

SIR,—I would beg to call your attention to the following accounts of advances made to sundry persons on account of surveys and contingencies during fiscal year ended 30th June, 1881, for which no vouchers have as yet been received at this office:—

Donald Codd,
Staunton & Jones,
R. J. Jephson,
Thomas Breen,
E. Bray,

J. McLatchie,
G. B. Bermister,
Archibald McNab,
G. B. Aubray,

* * * * *

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL.

Auditor General.

LINDSAY RUSSELL,

Deputy Minister Interior.

OFFICE OF DOMINION LANDS,

DEPARTMENT OF INTERIOR,

OTTAWA, April 25, 1882.

SIR,—With reference to your letter of 1st instant, calling attention to the following accounts of advances made to sundry persons on account of surveys and contingencies during the fiscal year ending 30th June, 1881, for which no vouchers had yet been received, I have to report that Donald Codd has not yet sent all the sub-vouchers required. He has been again requested to do so.

The service of Dominion Land Surveyers J. B. McLatchie, Staunton and Jones and Thomas Breen are not yet completed.

The vouchers of Dominion Land Surveyers G. B. Aubray and E. Bray were sent on the 18th instant, and those of G. B. Bermister and R. J. Jephson on the 20th instant.

I have the honor to be, Sir,

Your obedient servant,

A. RUSSELL,

For Surveyor General.

J. L. McDOUGALL, Esq.,

Auditor-General,

August 12, 1882.

Dominion Lands.

SIR,—I beg to call your attention to the accounts of Mr. W. F. King, D.L.S., in which there appears two sums as allowances for board while in Ottawa, say \$17.50 and \$118.75.

Mr. King being appointed by Order in Council June 13th, 1881, at a salary of \$1,600.00 per annum, no further allowance should be granted without an additional Order in Council.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

A. RUSSELL, Esq.,

Acting Deputy Minister Interior.

September 11, 1882.

Dominion Lands.

SIR,—I would inform you that I have not, as yet, received any details or vouchers for the expenditure of Letter of Credit cheques 422 and 423, for \$2,920* and \$1,500 respectively, issued by you on 25th February last, in favor of the Deputy Minister of Finance.

I would be obliged by your forwarding these documents as soon as possible.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

LINDSAY RUSSELL, Esq.,

Deputy Minister of Interior.

* Receipt of Mr. Rice for £400 stg. for dissemination of literature, has been furnished on account of this amount.

October 3, 1882.

Dominion Lands.

SIR,—I would call your attention to the following statement of advances made to Mr. D. Codd formerly Dominion Land Agent at Winnipeg, to defray travelling and other expenses, and for which no details nor vouchers have yet reached this office.

November 16, 1880, cheque No. 322.....	\$ 340
April 4, 1881, cheque No. 648.....	300
July 12, 1881, cheque No. 30.....	300
“ “ “ “ “ 31.....	100
August 22, 1881, cheque No. 190.....	500
Total	\$1,540

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

OTTAWA, November 20, 1882.

Dominion Lands.

SIR,—My attention has just been called to the fact, that Mr. J. McD. Gordon, a clerk of your department, has been paid, in addition to his ordinary salary for the months of May and June last, a further sum of \$200, which has been charged to Dominion Lands.

I would beg to make the following enquiries and observations regarding this transaction:—

1. No Order in Council having been passed, on what authority was he transferred to the outside service and his salary increased from \$850 to \$1200 per annum?

2. As he was paid for May and June by your letter of credit cheque, why was his name retained on your Civil Government pay list for these months?

3. The two cheques issued to Mr. Gordon for Civil Government salary for May and June, have been returned to this office, properly endorsed, under what circumstances did he cash these cheques which he must have known were issued in error?

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

OTTAWA, December 4, 1882.

SIR,—I have the honor, by direction of the Minister of the Interior, to acknowledge the receipt of your letter of the 20th ult., with respect to the payments made by this Department to Mr. J. McD. Gordon, Agent of Dominion Lands, Qu'Appelle, on account of salary, and to reply to your several enquiries and observations as follows:—

1. The authority of Council has this day been asked for Mr. Gordon's appointment as Dominion Lands Agent at Qu'Appelle. That formal authority for Mr. Gordon's transfer from headquarters to the Qu'Appelle Agency was not obtained at the time it took place, occurred through oversight of the fact that such authority was needed in addition to the Minister's order, on which the action was taken.

2. The absence of the Order in Council, and the fact that until the current fiscal year, the Departmental pay list was in charge of Mr. Howe, and the pay list for the

outside Dominion Lands service in charge of the accountant, will explain the appearance of Mr. Gordon's name concurrently on the civil list and on the outside service list for the months of May and June. The accountant has charge of both pay lists now, and has been instructed to arrange for the refund of the amount over paid to Mr. Gordon out of the balance which will be coming to him under the operation of the Order in Council providing for his appointment.

3. You are mistaken in supposing that Mr. Gordon knew the Civil Government cheques he received, were issued in error. I called his attention to the fact some months ago, and his correspondence shows that until then he was under the impression that the issue of the two cheques each month was intentional.

4. The expression of opinion in this paragraph calls for the remark that the Minister of the Interior is not aware of any provision of law which would operate to prevent him from availing himself of the service of any clerk or officer in his Department in the performance of special duty or as one of the outside staff, and paying him on his own authority such remuneration as he may think proper, until the sanction of Council can conveniently be had, if the expenditure be provided for by Parliament.

5. The intention of the Minister is that Mr. Gordon shall remain for the present, at all events, an outside Agent, and as already explained the authority of Council has been asked for his employment in that capacity heretofore.

6. I am to say that the Minister does not feel called upon, either as a matter of expediency or of law, to obtain a special Order in Council authorizing the employment of each temporary assistant in the outside service. There are numerous other clerks besides Mr. A. J. Fraser, whom he has judged it in the public interest to employ temporarily in connection with our Dominion Land service in the North-West. The foundation in law for the position taken in the paragraph is not apparent. Mr. Fraser's services have been so satisfactory, that it is now proposed to appoint him permanently at \$700 per annum, his appointment to date from the time when he commenced his duties as assistant to Mr. Gordon, the 1st May last.

7. Before your letter was received steps had been taken to effect what you suggest in the 7th paragraph.

I have the honor to be, Sir,

Your obedient servant,

A. M. BURGESS,

Secretary.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, December 9, 1882.

Dominion Lands.

SIR,—I have the honor to acknowledge the receipt of your letter No. 52800, and I have to express my obligations for the careful consideration which has been given by your Department, to the various points which, it seemed to me, might properly form a subject of remark.

Much that is done by the Government, in financial as in other matters, being the growth of usage, the office, whose duty it is to see that uniformity prevails, must depend entirely for its information on the different Departments, when the rule has not been fixed by Parliament or by Order in Council.

So that we may the more clearly understand one another, I shall again allude briefly to one or two paragraphs in your letter.

First, however, let me say that I gladly learn of my having been mistaken in supposing that Mr. Gordon must have known he was not entitled to the concurrent payments.

Paragraph 4.—I would refer you to the 49th Section of the Civil Service Act of 1882, which prevents the payment of any sum to a person employed under that Act,

in addition to his regular pay, until the additional amount has been specially voted by Parliament. Sec. 20, Cap. 34, 31 Vic., strikes me as having been enacted with the same object. You will observe that I take your words "if the expenditure be provided by Parliament" not to mean special provision, there having been no special provision for Mr. Gordon. I see very great objection to a Department making it a practice of doing what requires an Order in Council, without first obtaining the Order. Cases may occur when it is expedient not to wait for an Order in Council, but they are not frequent.

Paragraph 5.—This office, as I take it, is not called upon to investigate whether a person whose position is fixed as of the Inside Service, has been for any length of time engaged in outside work, but whenever his name appears in outside pay-sheets, it is concluded that he has abandoned the Inside Service.

Paragraph 6.—I am sorry to be understood to have contended that temporary assistance could not be legally obtained except under an Order in Council. Both Mr. Gordon and Mr. Fraser were permanent clerks of the Inside Service, both names appeared on the outside pay list, and superannuation abatements were made from their salaries. These facts led me to suppose that they were considered by your Department as permanent employes of the Outside Service.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

A. M. BURGESS, Esq.,

Secretary Department of Interior.

OTTAWA, November 23, 1882.

Dominion Lands, 1881-82.

SIR,—I observe that the salaries of certain officers, who were appointed to your Department, as from the 1st April and the 1st June last, have been charged to the Appropriation for Dominion Lands, instead of Civil Government.

I would draw your attention to the over payments made these officers, as per memorandum below, which, if refunded at once, could yet be deducted from the expenditure of last year.

Edwin F. W. Sowter.	{ Paid for April, May and June,	\$10 49
Bradish Billings.....	{ \$182; entitled by Order in	10 49
Rudolph Rauscher ...	{ Council 23rd May, \$171.51.	10 49
Lambert J. Brook....	{ Paid for June, \$60; entitled to,	2 83
Robt. M. Bonfellow...	{ by Order in Council 30th	2 83
Ernest Genest.....	{ June, \$57.17.	2 83
Francois Loyer.....	{ Paid for June, \$45; entitled to,	
	{ by Order in Council 30th	
	June, \$32.92.....	12 08
		<hr/>
		\$52 04

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

LANDSAY RUSSELL, Esq.,

Deputy Minister of Interior.

STATEMENT of Unprovided Items and Balances of Appropriations on the 30th June, 1882, showing the amounts which then lapsed and those which were brought forward by Order in Council.

Balances.	Unprovided.	Carried Forward to 1882-83.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Charges of Management			25,202 90
Civil Government—			
Governor-General's Secretary's Office		650 20	
Privy Council		560 06	
Justice		386 79	
do Penitentiaries Branch		166 67	
Militia		874 79	
Secretary of State		465 07	
Interior		10,665 05	
Indian Affairs		1,264 88	
Auditor-General		42 15	
Finance		1,230 10	
Treasury Board		1,750 00	
Inland Revenue		1,560 28	
Customs		1,253 03	
Post Office		9,165 23	
Agriculture		264 56	
Marine and Fisheries		400 54	
Public Works		1,068 50	
Railways and Canals		900 25	
Contingencies	*20,811 61		
Stationery		827 53	
New appointments		2,281 07	
High Commission—Contingencies		164 75	
Justice			9,177 60
Russell vs. Woodward		5,000 00	
Police, Dominion			658 89
Penitentiaries—			
Kingston			14,954 71
St. Vincent de Paul	762 90		
Dorchester			3,148 72
Manitoba	1,165 37	1,000 00	
British Columbia			1,553 48
Legislation—			
Senate Contingencies	†2,059 05		
Commons do			1,231 65
Library Staff			2,500 77
Printing and Binding of the Laws			2,386 29
Parliamentary Printing			31,534 95
Miscellaneous do			984 03
Clerk of the Crown in Chancery			109 57
Family late — Thompson, M.P.		1,000 00	
Geological Survey		166 27	
Observatories			287 13
Arts, Agriculture, &c.—			
Care of Archives		1,710 73	
Patent Record	57 47		94 71
Criminal Statistics		1,859 45	1,724 46
Census		21,421 87	
Emigration	1,239 24		
Quarantine		1,544 22	
Marine Hospitals			6,674 08
Shipwrecked and Disabled Seamen			4,225 35
Pensions—			
Judges, B.C.			3,622 44
Veterans, 1812		4,045 00	
New Militia			204 56
Compensation in lieu of land			268 34
Carried forward	26,095 64	73,689 04	110,544 63

† Paid from surplus Indemnity Fund, *Vide* 31 Vic., Cap. 3, Sec. 9.

STATEMENT of Unprovided Items and Balances of Appropriations on the
30th June, 1882, &c.—*Continued.*

Balances.	Unprovided.	Carried Forward to 1882-83.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	26,095 64	73,689 04	110,544 63
Mounted Police		11,543 53	
Militia—			
Military Branch and District Staff.....			3,990 45
Brigade-Majors.....			1,178 40
Drill Instruction		1,528 10	
Ammunition		9,569 12	
Clothing.....			
Military Stores			
Public Armouries and care of arms.....			400 13
Drill Pay, &c.....		12,905 30	
Contingencies		3,515 16	
Drill Sheds and Rifle Ranges			55 97
Military Properties			22 94
Military Schools. &c.		2,629 76	
Military College			62 48
"A" and "B" Batteries.....		11,820 86	
Converting Ordnance.....			3,000 00
Intercolonial Railway—			
Wharf and Elevator at Halifax.....	*9,103 18		
Halifax Extension.....		993 34	
do Passenger Station.....		4,000 00	
Increased accommodation at St. John.....	*3,846 69		12,625 86
Flour shed		4,589 87	
Completion of road		10,260 26	
Rivière du Loup Branch.....		5,418 14	5 00
do Rolling Stock		137,746 16	
do do additional		104,794 80	
Award, Johnston & Co	0 11		
Land Damages, Jos. White, <i>et al.</i>		230 00	
Heirs Moffatt, transport of rails		4,777 25	
Thos. B. Smith, costs <i>re</i> fencing.....		176 87	
Land for station purposes			1,092 00
F. Shanly and Staff.....			41 88
Railway ties (Girouard)			2,640 00
J. Wilson, land.....			1,500 00
Fees to Arbitrators			5 00
D. Macpherson.....			500 00
St. Charles Branch	660 30		
Prince Edward Island Railway		400 00	
Pacific Railway—			
Canada Central Subsidy		112,800 00	463,000 00
Fort William to English River			
English River to Eagle River		197,286 99	5,397,967 79
Eagle River to Keewatin			
Keewatin to Selkirk.....			
West of Red River.....	8,744 74		
Rolling Stock.....	6,940 00		
Pembina Branch.....		4,521 79	
British Columbia.....		753,458 51	800,000 00
Telegraph Lines.....		2,194 00	
Station accommodation		16,762 62	78,000 00
Subsidy to Canadian Pacific Railway.....		1,790,000 00	1,206,304 42
Advertising.....	220 08		
Carried forward.....	55,610 74	3,277,611 47	8,082,936 95

†This amount is lapsed, being the cost of the section west of Red River, deducted from Pacific Railway subsidy.

**STATEMENT of Unprovided Items and Balances of Appropriations, on the
30th June, 1882, &c.—Continued.**

Balances.	Unprovided.	Carried Forward to 1882-83	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	55,610 74	3,277,611 47	8,082,936 95
Canals—			
Lachine.....		97,354 65	1,010,760 00
Cornwall.....		18,582 28	40,000 00
St. Lawrence.....		1,056 59	219,000 00
Welland.....		44,597 83	492,000 00
St Anne's Lock.....			202,199 51
Carillon.....		16,397 46	294,000 00
Grenville.....			367,383 79
Culbute		432 85	
St. Peter's.....		2,529 00	3,239 24
Murray.....		1,864 37	41,000 00
Miscellaneous.....		10,000 00	8,863 16
Public Buildings, Ottawa—			
Conservatory.....			90 00
Supreme Court.....			120 80
Grounds.....			4,584 50
Telegraph Lines.....			1,226 56
Dominion Lands.....	*96,563 73		
Public Works Consolidated Fund—			
Lachine Canal, dredging.....		21 34	
Chambly Canal, raising banks.....		3 59	
Trent Works, survey		163 49	
Welland Canal, Dunnville bridge.....		1,945 25	8,961 56
do refund to E. V. Bodwell		321 49	
do damages to steamer "M. C. Upper".....		68 66	
Baie Verte Canal.....			180 00
Burlington Bay, renewal of piers.....		5,540 71	
River Tay, survey.....		1 35	
Williamsburg Canal, waste weir.....		5,000 00	
Miscellaneous works.....			
Arbitrations and awards.....		*14,490 82	8,469 15
Surveys and inspections.....			
Public Buildings, Ontario.....			15,124 73
Ottawa Drill Shed.....		1,472 84	
Rideau Hall, rose and stove house.....		2,250 00	
Belleville Public Buildings.....		3,150 36	
Kingston Penitentiary.....		7,043 43	
St. Catharines Post Office.....		3,312 66	
Toronto Military Buildings.....		1,976 00	
Stratford Public Buildings.....		7,786 63	
Brockville do.....		4,910 00	
Public Buildings, Quebec.....			37,093 30
Grosse Isle		1,239 40	
Quebec Fortifications.....		2,401 04	
do Citadel.....		6,090 12	
Lévis Fortifications.....		4,168 92	
Durham Terrace.....		3,456 14	
Dufferin improvements		6,362 50	
Three Rivers Barracks.....		1,397 64	
Sherbrooke Post Office.....		9,331 79	
St. Vincent de Paul Penitentiary.....		8,911 62	
Chicoutimi Marine Hospital.....		5,251 85	
St. Helen's Island Military Buildings.....		3,924 87	
Hull Post Office and Inland Revenue.....		6,206 41	
Public Buildings, Nova Scotia.....			140 83
Sydney Marine Hospital.....		1,763 18	
Carried forward.....	152,174 47	3,590,390 60	10,837,374 08

STATEMENT of Unprovided Items and balances of Appropriations, on the
30th June, 1882, &c.—*Continued.*

Balances.	Unprovided.	Carried forward to 1883.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	152,174 47	3,590,390 60	10,837,374 08
Public Works Consolidated Fund—Continued.			
<i>Public Buildings, Nova Scotia—Concluded.</i>			
Pictou Marine Hospital.....		4,387 00	
New Glasgow Public Buildings.....		4,000 00	
Public Buildings, New Brunswick.....			9,764 54
Dorchester Penitentiary.....		21,374 30	
Woodstock Post Office.....		5,519 78	
St. John Marine Hospital.....		9,138 57	
St. John Custom House.....	2,823 05		
Sussex Post Office.....		3,081 70	
Public Buildings, Prince Edward Island.....			4 69
Charlottetown Marine Hospital.....		4,531 94	
Public Buildings, Manitoba.....			21,787 11
Penitentiary, Stony Mountain.....		556 02	
Parliament Buildings, Winnipeg.....		13,810 54	
Lieut.-Governor's residence, Winnipeg.....		9,995 80	
Public Buildings, North-West Territories.....			10,000 00
Immigrant shed, west of Winnipeg.....		1,665 80	
Public Buildings Generally, N.W.T.....		7,088 69	
Public Buildings, British Columbia.....			12,245 04
Custom House, Victoria.....		5,000 00	
Post Office.....		611 05	
Public Buildings, New Westminster.....		4,896 20	
Post Office, Nanaimo.....		2,974 67	
Public Buildings Generally.....			2,444 21
Rents, repairs, &c.....			16,930 12
Telephonic service.....		2,141 70	
Harbors, Ontario.....			11,885 59
Cobourg.....		3,426 56	
Rondeau.....		1,840 00	
Kincardine.....		513 52	
Toronto.....		3,530 95	
Goderich.....		5,612 94	
Port Elgin.....		6,819 03	
Neebush.....		1,500 00	
Harbors, Quebec.....			1,340 37
Isle aux Coudres.....		500 00	
Etang du Nord.....		3,587 37	
Isle aux Grues.....		1,863 82	
Baie St. Paul.....		1,257 30	
Yamachiche.....		3,000 00	
Nicolet.....		14,405 48	
Richelieu.....		1,200 80	
St. Lawrence Steamboat Channel.....		1,308 70	
Ottawa, Bristol and Portage du Fort.....		3,701 00	
Yamaska.....		7,991 98	
Berthier (<i>en harst</i>).....		1,849 35	
Harbors, Nova Scotia.....			47 21
Benacadie Pond.....		2,283 80	
Brooklyn.....		1,072 24	
Hampton.....		727 63	
Great Village, Londonderry.....		8,000 00	
Ragged Pond.....		1,000 00	
Main-à-Dieu.....		2,403 78	
Harbors, New Brunswick.....			7,079 48
St. John.....		29,700 45	
Carried forward.....	154,997 52	3,800,261 06	10,930,902 44

**STATEMENT of Unprovided Items and balances of Appropriations, on the
30th June, 1882, &c.—Continued.**

Balances.	Unprovided.	Carried forward to 1883.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	154,997 52	3,800,261 06	10,930,902 44
Public Works Consolidated Fund—Continued.			
Harbors, New Brunswick—Concluded.			
Point du Chêne.....		2,626 00	
Quaco.....		13,031 32	
St. Andrews.....		1,927 48	
Cocaigne.....		4,058 24	
Harbors, Prince Edward Island.....			619 81
Tignish.....		4,172 80	
Rustico.....		13,950 49	
Campbell's Cove.....		2,708 80	
Colville Bay.....		3,810 13	
Harbors, British Columbia.....			82 40
Victoria.....		4,714 01	
General repairs.....		1,595 93	
Harbors, Manitoba.....			8,029 57
General repairs.....		616 61	
Harbors, North-West Territories.....			19,285 52
Harbors, Maritime Provinces Generally.....		566 13	380 26
Harbors and Rivers Generally.....	83 35		
Dredging.....		24,665 94	6,517 98
Slides and Booms.....		5,283 51	
Union Suspension Bridge.....			87 20
Metapedia Road.....			233 80
Telegraphs.....			90 49
Baie St. Paul to Chicoutimi and Maritime Provinces.....		2,833 17	
Semaphores, Maritime Provinces.....		8,013 77	
Port aux Basques to Cape Ray.....		1,750 00	
Cable, Strait San Juan, B. C.....		2,500 00	
Signal Service Generally.....		245 73	
Miscellaneous.....			15,759 14
Miscellaneous Works.....		1,624 10	
Negro Point, Fort Dufferin.....		4,951 62	
Ocean and River Service—			
Dominion Steamers.....			17,009 70
Steamer to replace "Lady Head".....			34 60
S.S. "Charybdis".....		6,649 97	
Subsidy—Magdalen Islands.....			2,700 00
Grand Manan and Mainland.....			2,010 00
Canada and Brazil.....			37,833 33
France and Quebec.....			50,000 00
Liverpool, St. John and Halifax.....			25,000 00
Examination of Masters and Mates.....			267 99
Rewards for saving life.....		787 99	
Investigating wrecks.....			636 81
Registration of Shipping.....			388 31
Obstructions in Rivers.....		383 49	
Water Police, Quebec and Montreal.....			183 44
Lighthouse and Coast Service—			
Salaries and allowances.....			5,457 39
Agencies, rents, contingencies, &c.....			2,430 81
Maintenance, repairs, &c.....			17,278 76
Cape Race Light.....			2 57
Construction of Lighthouses.....		612 63	
do Sands Head Lighthouse, B. C.....		7,993 10	
Carried forward.....	155,080 87	3,922,333 93	11,143,213 32

**STATEMENT of Unprovided Items and Balances of Appropriations, on the
30th June, 1882, &c.—Continued.**

Balances.	Unprovided.	Carried forward to 1882-83.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	155,080 87	3,922,333 93	11,143,213 32
Fisheries			3,640 94
Steamboat Inspection			164 03
Insurance Inspection			927 13
Indians—			
Nova Scotia		9 35	
New Brunswick.....		1 31	
Prince Edward Island.....		5 59	
British Columbia.....		1,875 56	
Manitoba and North-West Territories.....	* 192,920 19		
Miscellaneous—			
<i>Canada Gazette</i>			5 00
Miscellaneous printing.....	6,358 77		
Unforeseen expenses			29,708 93
Commutation of duties to Army and Navy.....			2,593 97
Government, North-West Territories.....			16,168 72
do Keewatin.....			4,846 73
Governor General's visit to North-West Territories.....			17 16
Temperance Act.....			191 78
Headquarters, Mounted Police.....		20,000 00	
Pack Trail, Kootenay and Fort McLeod.....			2,500 00
Services of J. L. Legaré (Sioux).....		2,000 00	
Fishermen in Nova Scotia.....			1,000 00
Consolidation of Dominion Statutes	85 60		
Commissions of enquiry.....	* 9,668 95		
Monument to Sir Geo. E. Cartier			10,000 00
Clandestine landing of arms	* 100 00		
International Fisheries' Exhibition.....			66 67
Niagara Falls Commission.....			699 15
Sir Charles Tupper's speech, C.P.R. Policy	* 816 35		
Costs, Queen vs. Bourassa.....	* 78 90		
Refunds, superannuation abatements.....			500 00
25 copies of <i>Les Fleurs Borealis</i>			31 25
Dominion Annual Reports.....		900 00	
Collection of Revenue—			
Customs			8,205 15
Excise			18,283 15
Weights and Measures and Gas.....			14,026 51
Inspection of Staples			2,066 56
Adulteration of Food.....			31 94
Culling Timber.....			21,040 96
Post Office	* 8,225 21		
Intercolonial Railway.....	169,657 48		
do do Windsor Branch.....		13,160 44	1,487 42
Prince Edward Island Railway		21,976 60	
Pacific Railway.....		429 12	
Canal Tolls Collection.....			494 59
do repairs and working.....		80,382 50	
Slides and Booms dues, collection.....			1,732 44
do repairs and working.....		8,850 80	
Telegraph lines, Prince Edward Island.....			160 02
do British Columbia.....		353 13	
do Gulf of St. Lawrence.....			1,344 85
Carried forward.....	542,992 32	4,072,278 33	11,285,148 37

STATEMENT of Unprovided Items and Balances of Appropriations, on the
30th June, 1882, &c.—*Concluded.*

Balances.	Unprovided.	Carried forward to 1882-83.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward	542,992 32	4,072,278 33	11,285,148 37
Collection of Revenue—<i>Concluded.</i>			
Agent and contingencies, British Columbia.....			1,804 16
Fisheries Bulletin.....		3,000 00	
Dominion Lands		20,994 32	
Minor Revenue			4,083 59
Total.....	542,992 32	4,096,272 65	11,291,036 12

* Authorized by special warrant of the Governor General.

J, PATTERSON,
Assistant Auditor.

EXPENDITURE of the Year 1881-82

Estimates under Statute.	Estimates, 1881-82.	Supple- mentary Es- timates, 1881-82.	Balances from 1880-81.	Transfer from Pub- lic Works Revenue.	Total Estimates.	Service.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
7,860,547 30					7,860,547 30	Interest on Public Debt...
20,000 00	215,277 96	1,000 00			216,277 96	Charges of Management.
					20,000 00	Premiums, Discounts and Exchange
1,321,405 75					1,321,405 75	Sinking Funds
227,266 66	729,501 50	6,455 00			963,223 16	Civil Government
	5,000 00				5,000 00	Stationery Stock
561,570 00	37,460 00	5,948 50			604,978 50	Justice
	13,500 00				13,500 00	Dominion Police
	292,985 61	19,359 79			312,345 40	Penitentiaries
344,910 00	291,695 50	15,310 00			651,915 50	Legislation
	96,900 00	15,260 66	311 14		112,471 80	Geological Survey and Observatories
	22,200 00		2,986 77		25,186 77	Arts, Agriculture and Statistics
	200,000 00		74,093 29		274,093 29	Census
	197,366 00	56,000 00			253,366 00	Immigration & Quarantine
	64,000 00				64,000 00	Marine Hospitals
57,773 26	44,776 32		4,840 00		107,389 58	Pensions
155,000 00					155,000 00	Superannuation
	290,000 00	90,000 00			380,000 00	Mounted Police
6,000 00	741,500 00	37,000 00	38,390 46		823,490 46	Militia
	1,635,211 60	158,801 16	276,576 93		2,070,589 69	Public Works and Build- ings
126,533 33	383,190 00	32,901 59			542,624 92	Ocean and River Service.
	488,356 00	7,300 00			495,656 00	Lighthouse and Coast Service
	92,800 00	3,541 65			96,341 65	Fisheries
	15,000 00				15,000 00	Steamboat Inspection
4,000 00	6,000 00				10,000 00	Insurance Inspection
	660,246 55	332 139 47			992,386 02	Indians
3,457,525 60					3,457,525 60	Subsidies to Provinces
3,800 00	157,402 98	28,418 17	1,062 93		190,684 08	Miscellaneous
						Charges on Revenue—
	732,119 00				732,119 00	Customs
	267,856 66	31,000 00			298,856 66	Excise
	83,350 00				83,350 00	Weights and Measures and Gas
	3,000 00				3,000 00	Inspection of Staples
	10,000 00				10,000 00	Adulteration of Food
	66,800 00				66,800 00	Culling Timber
	1,943,500 00	10,000 00	18,842 04		1,972,342 04	Post Office
	1,798,000 00	327,000 00	53,819 32		2,178,819 32	Railways
	474,320 00	17,552 00	33,492 75		525,364 75	Canals
	*114,553 94	29,000 00	11,293 50		154,847 44	Public Works
	70,466 60	23,306 66	9,120 63		102,893 89	Dominion Lands
	10,000 00				10,000 00	Minor Revenues
2,758,880 00					2,758,880 00	Redemption of Debt
	446,668 88	377,422 37	39,263 69		863,354 94	Intercolonial Railway
		802 03			802 03	Prince Edward Island Railway
	10,737,000 00	3,662 61	4,654,804 48		15,395,467 09	Pacific Railway
	3,325,850 00	114,259 46	1,101,296 81		4,541,406 27	Public Works—Capital
	300,000 00	50,000 00	65,318 59		415,318 59	Dominion Lands—Capital
				*18,402 56	18,402 56	Ontario & Quebec Special Account
		392,358 66			392,358 66	Unprovided Items, 1880-81
16,905,811 90	27,063,855 10	2,185,799 78	6,385,513 33	18,402 56	52,559,382 67	

compared with Estimates.

Expenditure.	Amounts Carried to 1832-83.	Lapsed Balances.	Unprovided.	Expenditure under Statute.		Total Estimates.
				Less than Estimated.	More than Estimated.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
7,740,804 47				119,742 83		7,860,547 30
191,075 06		25,202 90				216,277 96
68,487 62					48,487 62	20,000 00
1,226,275 80				95,199 95		1,321,405 75
946,031 65	35,113 97		20,811 61	2,889 15		963,223 16
4,172 47	827 53					5,000 00
581,695 72	5,000 00	9,177 60		9,105 18		604,978 50
12,841 11		658 89				13,500 00
293,616 76	1,000 00	19,656 91	1,928 27			312,345 40
582,200 36	1,000 00	38,747 26	2,059 05	32,026 93		651,915 50
112,018 40	166 27	287 13				112,471 80
20,741 89	3,570 18	1,819 17	57 47		887 00	25,186 77
252,671 42	21,421 87					274,093 29
253,061 02	1,544 22		1,239 24			253,366 00
53,100 57		10,899 43				64,000 00
101,196 96	4,045 00	4,095 34			1,947 72	107,389 58
160,319 95					5,319 95	155,000 00
368,456 47	11,543 53					380,000 00
772,811 79	41,968 30	8,710 37				823,490 46
1,423,440 74	435,480 25	214,575 10	2,906 40			2,070,589 69
398,739 29	7,821 45	136,064 18				542,624 92
461,880 74	8,605 73	25,169 53				495,656 00
92,700 71		3,640 94				96,341 65
14,835 97		164 03				15,000 00
9,072 87		927 13				10,000 00
1,183,414 40	1,891 81		192,920 19		73,473 88	992,386 02
3,530,999 48					149 92	3,457,525 60
116,713 21	22,900 00	68,329 36	17,108 57			190,684 08
723,913 85		8,205 15				732,119 00
280,573 61		18,283 15				298,856 66
69,323 49		14,026 51				83,350 00
933 44		2,066 56				3,000 00
9,968 06		31 94				10,000 00
51,360 65		21,040 96			5,601 61	66,800 00
1,980,567 25			8,225 21			1,972,342 04
2,311,423 22	35,566 16	1,487 42	169,657 48			2,178,819 32
444,487 66	80,382 50	494 59				525,364 75
137,602 04	12,203 93	5,041 47				154,847 44
81,899 57	20,994 32					102,893 89
5,916 41		4,083 59				10,000 00
4,307,805 51					1,548,925 51	2,758,880 00
585,568 79	272,986 69	18,409 74	13,610 28			863,354 94
402 03	400 00					802 03
4,589,075 79	2,877,023 91	7,945,272 21	15,904 82			15,395,467 69
1,664,123 68	192,815 03	2,684,467 56				4,541,406 27
511,882 32			96,563 73			415,318 59
18,402 56						18,402 56
392,358 66						392,358 66
39,140,895 39	4,096,272 65	11,291,036 12	542,992 32	258,964 04	1,684,793 21	52,559,382 67

JAMES PATTERSON, Assistant Auditor.

